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TAB 1

	PUBLICATION/	IVE LAW REGULATIONS SU	JBMISSION	(See instru		For use by Secretary of State only
OAL FILE NUMBERS	NOTICE FILE NUMBER	REGULATORY AC	TION NUMBER	EMERGENCY NUMBE	ER	
VOIVIBERS	Z-	For use by Office of Admi	nistrative Law (OAL) on	ly	-	
				DECLI ATIONS		
GENCY WITH R	NOTICE ULEMAKING AUTHORITY			REGULATIONS		AGENCY FILE NUMBER (If any)
Departme	nt of Justice					
. PUBLIC	ATION OF NOTIC	E (Complete for pu	blication in Notice	Register)		
SUBJECT OF	NOTICE		TITLE(S)	FIRST SECTION AFF	ECTED	2. REQUESTED PUBLICATION DATE
	Proposed		DNTACT PERSON	TELEPHONE NUMBER	7	FAX NUMBER (Optional)
Regulato	ACTION ON PROPOSED Approved as		Disapproved/	NOTICE REGISTER N	IUMBER	PUBLICATION DATE
ONLY	Submitted	Modified	Withdrawn		784	
Contract to the contract of th		ATIONS (Complete w	hen submitting re		IOUS DELATED	DAL REGULATORY ACTION NUMBER(S)
	regulation(s)	ed by the enactment o	of AB 2496	100 March 100 Ma		0927-01EE; and 2011-1223-01EE
		TITLE(S) AND SECTION(S) (Including				
ECTION	(S) AFFECTED	ADOPT		4 000 20		2
	ection number(s)	999.24, 999.25, 999.2	0, 999.27, 999.26, df1	u 999.29		
	ually. Attach sheet if needed.)	999.10, 999.11, 999.1	4, 999.16, 999.17, 99	9.19, 999.20, 999.2	1, and 999.2	2
TLE(S)		REPEAL				
TYPE OF FILING						
Regular Ri	ulemaking (Gov. 346)		: The agency officer named	Emergency Reado		Changes Without Regulatory
Resubmitt	al of disapproved or nonemergency	below certifies that this a provisions of Gov. Code §	§11346.2-11347.3 either	└─ Code, §11346.1(h))	Effect (Cal. Code Regs., title 1, §100)
	. Code §§11349.3,	before the emergency req within the time period re		File & Print		Print Only
	y (Gov. Code, b))	Resubmittal of disapprovemergency filing (Gov. Co		Other (Specify)		
ALL BEGINNING	and ending dates of avail 2012 to January 20	LABILITY OF MODIFIED REGULATION 0, 2012	IS AND/OR MATERIAL ADDED TO	THE RULEMAKING FILE (Cal. Cod	de Regs. title 1, §44	and Gov. Code §11347.1)
Effective 30	OF CHANGES (Gov. Code, §§ 0th day after ecretary of State	11343.4, 11346.1(d); Cal. Code Regs., Effective on filing with Secretary of State	title 1, §100) §100 Cha Regulato	inges minour	ective er (Specify)	
		IIRE NOTICE TO, OR REVIEW, C		Practices Commission	THER AGENCY	OR ENTITY State Fire Marshal
Departme	nt of Finance (Form STD.	399) (SAM §6660)	Tun Tonucuri	ractices commission		state we make
Other (Spe			TELEPHONE NUMBER	FAX NUMBER	(Optional)	E-MAIL ADDRESS (Optional)
rica Goerz		CO. 2004 1200	(916) 322-0908	(916) 324		Erica.Goerzen@doj.ca.gov
of the	regulation(s) iden	d copy of the regulation	at the information sp	ecified on this form		y Office of Administrative Law (OAL) on
is true or a d	e and correct, and esignee of the hea	that Lam the head of t d of the agency, and a	he agency taking this m authorized to mak	s action,		
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	East, Chief Deputy	y Attorney General, Le	gal Affairs			· ·

TAB 2

DECLARATION OF CLOSURE

I, Erica Goerzen, declare:

The items listed in the foregoing Table of Contents constitute the final rulemaking file for the subject regulations of the Department of Justice, Office of the Attorney General. The rulemaking file was closed on March 14, 2012, and is now complete.

I declare under penalty of perjury under the laws of the state of California that the foregoing is true and correct.

Executed in Sacramento, California, on March 14, 2012.

ERICA GOERZEN, DOJ Regulations Coordinator

<u>3-14-2012</u> DATE

TAB 3

NOTICE OF IMPLEMENTING REGULATIONS NEEDED BY THE ENACTMENT OF A.B. 2496

Title 11 - Department of Justice

IMPLEMENTING REGULATIONS NEEDED BY THE ENACTMENT OF A.B. 2496

NOTICE IS HEREBY GIVEN that the Department of Justice (DOJ) proposes to approve the emergency regulations implementing certain enhancements and clean-up made to Business and Professions Code section 22979(a), Revenue and Taxation Code section 30165.1, and Health and Safety Code sections 104555-104557, pursuant to the enactment of A.B. 2496 (Stats. 2010, ch. 265, effective January 1, 2011).

OPPORTUNITY TO SUBMIT COMMENTS AND TO REQUEST A PUBLIC HEARING

Notice is also given that DOJ will accept written comments, statements, arguments, or contentions relevant to this regulatory action until **January 2, 2012**. No public hearing will be held unless an interested person requests a hearing in writing on or before on **December 18, 2011**. Requests for a public hearing and/or written comments should be addressed to:

Laura Kaplan
Office of the Attorney General
Tobacco Litigation and Enforcement Section
1300 'I' Street
P.O. Box 944255
Sacramento, CA 94244-2550

Comments may also be submitted by e-mail to tobacco@doj.ca.gov.

PROPOSED REVISIONS AND FINAL ADOPTION OF REGULATIONS

Following the public comment period, which closes on January 2, 2012, forty-five (45) calendar days from the date of this Notice, DOJ may adopt the proposed regulations if they remain substantially unchanged as described in the informative digest. DOJ may make changes in the proposed regulations before adopting them. The text of any modified regulations will be made available to the public with the changes clearly marked at least fifteen (15) days before the regulations are adopted. If a modified text is required, a request for a copy should be made to the agency official designated in this notice. DOJ will accept comments on the modified regulations for fifteen (15) days after date on which the revised text is made available.

The Attorney General's Office has made an initial determination that no reasonable alternative considered or that has otherwise been identified and brought to the attention of this office, would be more effective in carrying out the purpose for which this regulatory action is proposed or

would be as effective as and less burdensome to affected private persons than the proposed action.

If adopted, the regulations will appear in the California Code of Regulations, Title 11, Division 1, Chapter 16, Sections 999.10-999.29.

AUTHORITY AND REFERENCE

Authority to adopt these regulations is set forth in Revenue and Taxation Code section 30165.1, subdivision (o). References include Health and Safety Code section 104557(c), Revenue and Taxation Code section 30165.1, and Business and Professions Code sections 22979(a)(3) and (4). Specific authority and reference citations are included after the text of each regulation.

INFORMATIVE DIGEST/POLICY STATEMENT OVERVIEW

Existing Laws Related to the Proposed Action

The California Cigarette and Tobacco Products Licensing Act of 2003 (Bus. & Prof. Code, § 22970 et seq., hereafter the licensing act) provides for the licensure, by the State Board of Equalization, of manufacturers, distributors, wholesalers, importers, and retailers of cigarette or tobacco products that are engaged in business in California. The licensing act prohibits retailers, manufacturers, distributors, and wholesalers from distributing or selling cigarettes and tobacco products unless they are in compliance with those licensure requirements. The licensing act requires a manufacturer or importer to comply with specified requirements in order to be eligible for obtaining and maintaining a license under that act, including consenting to jurisdiction of the California courts for the purpose of enforcement of that act and appointment of a registered agent for service of process in this state.

The California reserve fund statute (Health & Saf. Code, §§ 104555-104557) requires every tobacco product manufacturer whose cigarettes or roll-your-own ("RYO") tobacco is sold in California to either become a party to the Tobacco Master Settlement Agreement (MSA) and comply with the terms of that agreement or establish a qualified escrow account and make annual deposits based on the manufacturer's California sales, as provided by law.

The tobacco directory law (Rev. & Tax. Code, § 30165.1) requires the Attorney General to establish and maintain on its Internet web site a directory of compliant tobacco product manufacturers and brand families that may be sold in California. Section 30165.1 prohibits the sale of cigarettes and RYO tobacco that are not listed on the directory.

Effect of the Emergency Regulations in the Legal Context

A.B. 2496 (Stats. 2010, ch. 265) enhances and cleans-up the reserve fund statute and the tobacco directory law to provide additional enforcement tools to the state of California by, among other things, requiring manufacturers and importers to consent to the jurisdiction of the California courts for the purpose of enforcement of the reserve fund statute and the tobacco directory law. A.B. 2496 also provides that all manufacturers and importers shall obtain and maintain a license

to engage in the sale of cigarettes in California, and that manufacturers must be licensed in order to be listed on the California Tobacco Directory.

A.B. 2496 amended section 22979 of the Business and Professions Code to provide that in order to be eligible for obtaining and maintaining a license manufacturers and importers must waive any sovereign immunity defense that may apply to any enforcement of the licensing act, the reserve fund statute and the tobacco directory law. In lieu of waiving sovereign immunity, a manufacturer or importer may post a surety bond. Section 22979, as amended, provides that waivers of sovereign immunity and surety bonds must be in a form and manner acceptable to the Attorney General. New regulation section 999.24 establishes the form and manner for manufacturers and importers to waive sovereign immunity and consent to the jurisdiction of the California courts for purposes of licensure by the Board of Equalization, as required by subdivision (a)(4) of section 22979. New regulation section 999.26 prescribes the form and manner for manufacturers and importers to post surety bonds.

Sections 999.10, 999.11, 999.14, 999.19, 999.20, 999.21 and 999.22 were added to this action solely for the purpose of updating the incorporation by reference forms contained therein.

The amendments to existing regulation sections 999.16 and 999.17 prescribe additional procedures to be followed, and additional documentation to be provided, by all tobacco product manufacturers whose cigarettes or RYO tobacco are sold in California. Section 999.16 requires, as part of the certification process for inclusion in California's directory of compliant tobacco product manufacturers and their cigarettes or RYO tobacco, that every manufacturer waive sovereign immunity pursuant to new section 999.24, provide reasonable assurance documents pursuant to new section 999.27 if the manufacturer or any of its importers engages in delivery sales, and complete a Cigarette Brand Styles Authentication form pursuant to new section 999.29. Section 999.17, which lists the conditions under which a tobacco product manufacturer must provide supplemental certifications to the Department, is amended to require manufacturers to submit a supplemental certification when documents submitted along with a previously submitted certification are no longer accurate and complete.

New regulations sections 999.25, 999.27, 999.28 and 999.29 prescribe additional procedures to be followed and forms to be used by all tobacco product manufacturers and importers whose cigarettes or RYO tobacco is sold in California.

Section 999.25 establishes the forms and manner for complying with subdivision (b)(3)(E) of section 30165.1 of the Revenue and Taxation Code, as amended by A.B. 2496, as a condition for listing on the California Tobacco Directory. The statute requires that every non-participating manufacturer located outside the United States provide a declaration in the form prescribed by the Attorney General from each of its importers into the United States of any of its brand families to be sold in California, that the importer accepts joint and several liability with the non-participating manufacturer for all required escrow deposits due in accordance with the reserve fund statute, and for payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required under the tobacco directory law, including but not limited to all refunds resulting from the removal of the manufacturer or any of its brand families from the directory. The importer must appoint an agent for the service of process in California in accordance with subdivision (f) of section 30165.1; in addition, the non-participating manufacturer must affirm that it has caused

every importer that will sell its tobacco products in this state to obtain and maintain a license as an importer pursuant to the licensing act.

In addition to establishing the form and manner for manufacturers and importers to post a surety bond in lieu of waiving sovereign immunity, section 999.26 provides the form and manner by which newly qualified and elevated risk non-participating manufacturers must post a bond pursuant to Revenue and Taxation Code section 30165.1(c)(4) and appoint a registered agent in the state for service of process and other enforcement purposes.

Section 999.27 establishes the forms and manner for manufacturers and importers that engage in delivery sales to provide reasonable assurances to the Attorney General of compliance with all the federal and state laws governing delivery sellers, as required by subdivision (c)(2)(E) of section 30165.1, as amended by A.B. 2496.

Section 999.28 establishes the forms and manner for non-participating manufacturers to provide reasonable assurances of compliance with the tobacco directory law, new section 30165.2 of the Revenue and Taxation Code and the reserve fund law, as required by subdivision (c)(2)(C) of section 30165.1 as amended by A.B. 2496.

Section 999.29 establishes the forms and manner for tobacco product manufacturers to complete and submit a Cigarette Brand Styles Authentication form as a condition for listing on the tobacco directory, as required by subdivisions (c)(2)(C) and(E), (g)(4) and (q)(2) of section 30165.1.

Chronology of Changes Made to Regulations and Forms

First Re-adoption

After implementing the emergency regulations and forms, the Department received several comments and questions from participating manufacturers regarding Form JUS-TOB11, "Standard Waiver of Sovereign Immunity by Tobacco Manufacturer and Importer." As a result of the comments, the Department made changes to Form JUS-TOB11 to more closely conform to federal statutes and case law governing the scope of sovereign immunity and to respond to the companies' concerns. Because the Department revised the title and body of Form JUS-TOB11, the Department made corresponding changes in California Code of Regulations section 999.24(d) that referred to the version and title of Form JUS-TOB11.

Second Re-adoption

While the first round of re-adoption was progress, Department undertook a closer review of the A.B. 2496 regulations, particularly Business and Professions Code section 22979, subdivision (a), and Revenue and Taxation Code section 30165.1, subdivision (c). The Department also reviewed various surety bond forms used by state agencies for guidance. As a result, the Department determined that edits to "California Tobacco Manufacturer and Importer Surety Bond," Form JUS-TOB14, were necessary to encompass all situations under the A.B. 2496 regulations in which a tobacco manufacturer or importer could be required to post a surety bond. The Department edited Form JUS-TOB14 to encompass the different situations in which a tobacco manufacturer or importer could be required to post a surety bond, and added clarifying language regarding the terms of the bond and obligations of the surety. The Department made corresponding changes in California Code of Regulations section 999.26 that referred to the version of Form JUS-TOB14.

In addition, after editing Form JUS-TOB11 in the first round of re-adoption, the Department determined that the same edits regarding the scope of sovereign immunity were necessary for "Waiver of Tribal Sovereign Immunity by Native American Tribe," Form JUS-TOB9, and "Waiver of Sovereign Immunity by Government-Owned Tobacco Company," Form JUS-TOB10. The Department made these changes, and eliminated unnecessary provisions. The Department made corresponding changes in Code of Regulations section 999.24(b)-(c) that referred to the version and scope of Form JUS-TOB9 and Form JUS-TOB10.

The forms incorporated by reference herein are:

State of California, JUS-TOB1, (Rev. 09/2010), Certification For Listing On California Directory;

State of California, JUS-TOB2, (Rev. 02/2011), Notice Of Appointment Of Registered Agent And Registered Agent's Statement For Non-Participating Manufacturer;

State of California, JUS-TOB3, (Rev. 02/2011), Certification Of Compliance And Affidavit By Non-Participating Tobacco Product Manufacturer Regarding Deposit Of Reserve Funds Into Escrow,

State of California, JUS-TOB4, (Rev. 02/2011) Brand Families Unit Sales Schedule 1;

State of California, JUS-TOB9, (Rev. 10/2011), Waiver Of Tribal Sovereign Immunity By Native American Tribe;

State of California, JUS-TOB10, (Rev. 10/2011), Waiver Of Sovereign Immunity By Government-Owned Tobacco Company;

State of California, JUS-TOB11, (Rev. 8/2011), Standard Waiver Of Sovereign Immunity By Tobacco Manufacturer or Importer;

State of California, JUS-TOB12, (Rev. 02/2011), United States Importer Declaration Accepting Joint And Several Liability;

State of California, JUS-TOB13, (Rev. 02/2011), Notice of Appointment Of Registered Agent And Registered Agent's Statement for Importer;

State of California JUS-TOB14, (Rev. 10/0211), California Tobacco Manufacturer And Importer Surety Bond; and

State of California, JUS-TOB15, (Orig. 02/2011), Cigarette Brand Style Authentication Information.

DISCLOSURES/DETERMINATIONS REGARDING THE PROPOSED ACTION

- Cost or savings to State Agencies: None
- Cost to any local agency or school district where they must be reimbursed in accordance with Government Code sections 17500 through 17630: None
- Mandate and cost to any local agency or school district: None
- Other non-discretionary cost or savings imposed upon local agencies: None
- Cost or savings in federal funding to the state: None
- Cost impacts on representative private person or businesses: The DOJ is not aware of any
 cost impacts that a representative private person or business would necessarily incur in
 reasonable compliance with the proposed action.
- Significant statewide adverse economic impact: The Department has made an initial
 determination that the proposed regulatory action will not have any significant statewide
 adverse economic impact directly affecting California businesses including the ability of
 California businesses to compete with businesses in other states.
- Effect on small business: The DOJ has made an initial determination that compliance with the regulations will not impose significant costs.
- · Significant effect on housing costs: None

In accordance with Government Code section 11346.3, the following are required responses of state agencies proposing to adopt or amend administrative regulations to assess whether and to what extent it will affect the following:

- The creation or elimination of jobs within the State of California: None
- The creation of new businesses or the elimination of existing businesses within the State of California: None
- The expansion of businesses currently doing business within the State of California: None

INITIAL STATEMENT OF REASONS, TEXT AND INFORMATION

The Attorney General's Office has prepared an initial statement of reasons for the proposed regulatory action and has available all the information upon which the proposal is based.

Copies of the exact language of the proposed regulations and of the initial statement of reasons, and all the information upon which the proposal is based, may be obtained by contacting the persons named below or by accessing the Department's website as indicated below in this notice.

FINAL STATEMENT OF REASONS

A final statement of reasons will be prepared when all comments have been received and considered, prior to the closing of the rulemaking period. Any person may obtain a copy of the final statement of reasons once it has been prepared, by making a written request to the contact person named below or by accessing the website listed below. You may obtain a copy of any or all information contained in the rulemaking record by making a written request to the contact person. The rulemaking file is available for public inspection at all times and can be accessed by contacting the contact person.

CONTACT PERSON

Non-substantive inquiries regarding this action, such as requests for copies of the text of the proposed regulations or forms, may be directed to Debra Berry at (916) 323-3566. Inquiries regarding the substance of the proposed regulations may be directed to Deputy Attorney General Laura Kaplan at (916) 323-3822 or Deputy Attorney General Erin Rosenberg at (510) 622-2137.

WEB ACCESS

Materials regarding this action can be found at http://ag.ca.gov/tobacco/directory/regulations.php

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TAB 4

STATEMENT OF MAILING 45-DAY NOTICE (Section 86 of Title 1 of the California Code of Regulations)

The Department of Justice has complied with the provisions of Government Code section 11346.4, subdivision (a)(1) through (4), regarding the mailing of the notice of proposed regulatory action. The notice was mailed on November 18, 2011, over 45 days prior to the close of the request for public hearing and the public comment period, which was January 2, 2012.

Dated: 1/20/12

DEBRA BERRY

Associate Governmental Program Analyst

TAB 5

CALIFORNIA CODE OF REGULATIONS TITLE 11. LAW

DIVISION 1. ATTORNEY GENERAL CHAPTER 16. ATTORNEY GENERAL REGULATIONS UNDER MASTER SETTLEMENT AGREEMENT WITH TOBACCO PRODUCT MANUFACTURERS AND NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER LAW (HEALTH & SAFETY CODE SECTIONS 104555-104557)

999.10 Scope and Purpose, Definitions, and Written Confirmation of Compliance with Reserve Fund Requirements by Non-Participating Tobacco Product Manufacturers

- (c) Confirmation of Compliance with Reserve Fund Requirements
- (1) Before an NPM sells or ships Cigarettes or Roll-your-own tobacco to a Distributor or Wholesaler for sale in California, the NPM shall provide written confirmation to the Distributor or Wholesaler that said manufacturer has either become a participating manufacturer under the MSA and is generally performing its financial obligations under the MSA, or has made the requisite escrow deposits and certification of compliance required of NPMs by Health and Safety Code section 104557 and these regulations. A copy of the CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW ("Certificate of Compliance" JUS-TOB3 rev. 3/04 Rev. 02/2011) filed with the Attorney General by an NPM or an equivalent notarized statement which has been approved by the Attorney General pursuant to section 999.11 is adequate written confirmation for the purposes of this section.
- (2) An NPM which has not sold tobacco products in California before these regulations become effective shall not sell or ship Cigarettes or Roll-your-own tobacco to a Distributor or Wholesaler purchasing or accepting orders for any Cigarettes or Roll-your-own tobacco for sale in California, unless the NPM has provided written confirmation to the Distributor or Wholesaler that the NPM has received and reviewed a copy of Health and Safety Code sections 104555-104557 and these implementing regulations. During the first quarter year of sales in California, an NPM must provide written confirmation of compliance either by producing a copy of the ACKNOWLEDGMENT OF RECEIPT & REVIEW OF NPM RESERVE FUND STATUTE, IMPLEMENTING REGULATIONS & FORMS ("Acknowledgment of Receipt & Review" form JUS-TOB5 rev. 4/04), or an equivalent notarized statement which has been approved by the Attorney General, filed with the Attorney General.

An NPM shall complete and file the Acknowledgment of Receipt & Review (JUS-TOB5 rev. 4/04) with the Attorney General within thirty (30) days of receipt. Thereafter, the NPM shall provide copies of the form, as filed with the Attorney General, to Wholesalers and Distributors before the NPM sells or ships its tobacco products to a Wholesaler or Distributor until the end of the first quarter year in which the NPM began selling in California, when it must file its first

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Certificate of Compliance (JUS-TOB3 rev. 3/04 Rev. 02/0211). The filed Acknowledgment of Receipt & Review (JUS-TOB5 rev. 4/04) shall constitute adequate written confirmation of compliance only until the end of the first quarter year in which the NPM began selling tobacco products in California. No deviation from the Acknowledgment of Receipt & Review shall be permitted without the prior written approval of the Attorney General

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Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(c), Health and Safety Code; and Article 5, Section 13 of the California Constitution. Reference: Section 30165.1(a), Revenue and Taxation Code; and Sections 104555, 104556 and 104557, Health and Safety Code.

999.11 Certificate of Compliance Form

- (a) The certification required of NPMs by Health and Safety Code section 104557(c) shall be on the Certificate of Compliance (JUS-TOB3 rev. 3/04 Rev. 02/2011). The completed form shall be signed under oath before a notary public and include the following information:
 - (1) The escrow account number and the amount held in the account;
 - (2) A copy of the receipt or other proof of escrow deposit from the financial institution;
 - (3) A copy of the escrow agreement; and
 - (4) Date and signature of a notary public.
- (b) No deviation from the Certificate of Compliance (JUS-TOB3 rev. 3/04 Rev. 02/2011) shall be permitted without the prior written approval of the Attorney General. Except when more frequent escrow deposits and certifications are required by 999.20 or directed by the Attorney General, the completed Certificate of Compliance must be received by the Attorney General on or before April 30 of the year following the sales year that is the subject of the certificate. A BRAND FAMILIES UNIT SALES SCHEDULE 1 (JUS-TOB4 rev. 2/04, Rev. 02/2011 or "Schedule 1") must be completed and attached to the completed Certificate of Compliance.

Note: Authority cited: Revenue and Taxation Code Section 30165.1(o), Government Code sections 11110 - 11113, Health and Safety Code Section 104557(c) and Article 5, Section 13 of the California Constitution Reference: Revenue and Taxation Code Section 30165.1(a), Health and Safety Code section 104557(c).

999.14 Escrow Adjustments and Release Requests

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(c) Form and contents of request

To be eligible for consideration, a request for an adjustment by an NPM must be made in writing and must be accompanied by supporting documentation which establishes compliance with all other aspects of the reserve fund requirements and the basis for the escrow release request. The supporting documentation, at a minimum, must include:

(1) A timely filed Certification of Compliance (JUS-TOB3 rev. 3/04 Rev. 02/2011) or timely filed Acknowledgment of Receipt & Review (JUS-TOB5 rev.4/04), a timely filed Schedule 1 (JUS-TOB4 rev. 2/04 Rev. 02/2011), an Escrow Agreement (JUS-TOB6 rev. 2/04) and an affidavit identifying all current officers, owners and agents for service of process for the manufacturer and all cigarette brands owned or made by the manufacturer. When a manufacturer does not own the trademark(s) for the cigarette brand(s) that it makes, or imports or sells, the affidavit shall identify the trademark owner(s) of the cigarette brand(s) sufficiently to enable regular contact and communication with the brand owner(s) by the State. These forms must be completed and timely filed in compliance with Health & Safety Code sections 104555-104557

Note: Authority cited: Revenue and Taxation Code Section 30165.1(o), Government Code sections 11110 - 11113, Health and Safety Code Section 104557(c) and Article 5, Section 13 of the California Constitution. Reference: Revenue and Taxation Code Section 30165.1(a), Health and Safety Code sections 104556 and 104557.

999.16 Certifying for Listing on Directory of Tobacco Product Manufacturers and Brand Families

(a) Certification Process

A Tobacco Product Manufacturer shall apply for listing on the Directory established by the Attorney General by submitting a complete, timely and accurate Certification with supporting documentation in the manner specified and on forms required by the Attorney General. A Tobacco Product Manufacturer and its Brand Families will not be listed on the Directory, or will be removed from the Directory, if the Tobacco Product Manufacturer or any of its Brand Families are not in full compliance with the terms and requirements of the Reserve Fund Statute, Revenue and Taxation Code section 30165.1 and any regulations adopted pursuant thereto.

(1) Timing: No later than April 30, 2004, all Tobacco Product Manufacturers whose Cigarettes are sold in California shall submit a completed CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 rev. 3/04 Rev. 09/2010, or "Certification"), with supporting documentation as specified.

After April 30, 2004, Tobacco Product Manufacturers which intend to sell Cigarettes in California shall complete and submit a Certification and be listed on the Directory prior to any sales in California.

Thereafter, all Tobacco Product Manufacturers listed on the Directory must execute and submit a Certification with supporting documentation on or before April 30th each year.

(2) Only Authorized Individuals Can Sign

All forms required by these regulations shall be signed by an officer or other authorized individual of the Tobacco Product Manufacturer who certifies that the responses and

disclosures in the forms are true and accurate and that the individual completing the forms is authorized to bind the Tobacco Product Manufacturer.

- (b) Required Documentation: Tobacco Product Manufacturers must complete and submit the following documents with their annual Certification:
 - (1) All Tobacco Product Manufacturers must submit samples of packaging and labeling for all Brand Families and styles, their signed waiver of sovereign immunity pursuant to Section 999.24, any documents providing reasonable assurances pursuant to Section 999.27 if the manufacturer or its importers engage in delivery sales, and their completed Cigarette Brand Styles Authentication form pursuant to Section 999.29.
 - (2) Non-Participating Manufacturers (NPMs) must also submit:
 - (A) CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW (JUS-TOB3 rev. 3/04 Rev. 02/2011, or "Certification of Compliance"): This form is required to comply with California's Reserve Fund Statute (Health and Saf. Code, §§ 104555-104557). The Certification CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 rev. 3/04 Rev. 09/2010) required by Revenue and Taxation Code section 30165.1 does not replace this form (JUS-TOB3 rev. 3/04 Rev. 02/2011). Both forms must be filed on or before April 30th of each year, unless the NPM is required by regulation or directed by the Attorney General to submit this form (JUS-TOB3 rev. 3/04 Rev. 02/2011) more frequently.
 - (B) BRAND FAMILIES UNIT SALES SCHEDULE 1 (JUS-TOB4 rev. 2/04 Rev. 02/2011, or "Schedule 1"): This form is required to comply with California's Reserve Fund Statute.
 - (C) NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER (JUS-TOB2 rev. 2/04 Rev. 02/2011): If a non-resident or foreign NPM is not registered to do business in California, the NPM shall complete, sign and file with the Attorney General a NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER (JUS-TOB2 rev. 2/04 Rev. 02/2011). (See 999.21 for requirements upon the termination of the appointed agent for service.)
 - (D) Copies of all current licenses, if any, issued by the Board pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code.
 - (E) If the NPM is a corporation; (1) a current copy of its corporate charter or certificate of corporate existence or incorporation, and; (2) document(s) identifying officers and directors and each person who holds more than ten percent of the stock of such corporation.

- (F) If the NPM is a partnership or association, a current copy of its articles of partnership or association, if any, or the certificate of partnership or association where required to be filed by any nation, state, county, or municipality.
- (G) Documents filed under the federal Jenkins Act: Copies of all reports, if any, filed with the Board to comply with the Jenkins Act (15 U.S.C. 375) for sales in the preceding 12 months.
- (H) For each Brand Family, a copy of the Federal Trade Commission's written approval of the annual cigarette health warning rotation plan prior to distribution in the United States (15 U.S.C. 1333).
- (I) A copy of all certificates of compliance received by the NPM from the U.S. Department of Health and Human Services for the annual ingredient reporting required by the Federal Cigarette Labeling and Advertising Act (15 U.S.C.1335a).
- (J) A copy of the NPM's current permit as a manufacturer or importer of tobacco products obtained from the United States Treasury, Tobacco Tax Bureau (TTB), formerly Bureau of Alcohol Tax and Firearms (BATF), pursuant to 26 U.S.C. Chapter 52, and regulations issued thereunder.
- (K) For each Brand Family that is imported into the United States, copies of the following documents:
 - 1. the sworn statement(s) of the original manufacturer that it will timely submit ingredients to the Secretary of Health and Human Services as required by 19 U.S.C. 1681a.
 - 2. the importer's certificate(s) under penalty of perjury as required by 19 U.S.C. 1681a regarding the precise format of warnings and the rotation plan for health warnings.
 - 3. the trademark holder's certificate(s) under penalty of perjury that it has not withdrawn consent to import into the United States as required by 19 U.S.C. 1681a OR the importer's certificate(s) under penalty of perjury that the trademark owner has not withdrawn consent to import into the United States as required by 19 U.S.C. 1681a.
- (L) Copies of all the following forms completed by their importers as specified in section 999.25:

1. UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY (JUS-TOB12 Rev. 02/2011)

- 2. NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR IMPORTER (JUS-TOB13 Rev. 02/2011)
- 3. All current licenses issued by the Board pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code to each United States importer who sell or will sell its cigarettes in California.
- (M) All surety bonds posted as specified in section 999.26.
- (N) All documents providing reasonable assurances pursuant to section 999.28.
- (c) Changes in Ownership or Control Requiring New Certification

An NPM must submit a new CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 rev. 3/04 Rev. 09/2010) whenever there are changes in ownership or control, including but not limited to:

(1) Transfer of Ownership

Where there is a transfer of ownership of the business (including a change of any member of a partnership or association) of a Tobacco Product Manufacturer, the successor shall submit a new Certification within thirty (30) days after the transfer of ownership occurs.

(2) Change in Control of Corporation

Where the issuance, sale, or transfer of the stock of a corporation results in a change in the identity of the principal stockholders exercising actual or legal control of the operations of the corporation, the corporation shall submit a new Certification within thirty (30) days after the change occurs.

(3) Fiduciary Successor

When an administrator, executor, receiver, trustee, assignee, or other fiduciary takes over the business of a Tobacco Product Manufacturer as a continuing operation, such fiduciary shall submit a new Certification within thirty (30) days thereafter.

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 30165.1(b),(c), (f), and (g), Revenue and Taxation Code.

999.17. Supplemental Certifications

(a) In those instances in which a supplemental Certification is required by Revenue and Taxation Code section 30165.1(b)(1) or section 30165.1(b)(2)(D), a Tobacco Product Manufacturer shall submit a supplemental CERTIFICATION FOR LISTING ON CALIFORNIA

DIRECTORY (JUS-TOB1 rev. 3/04 Rev. 09/2010) with the Attorney General no later than thirty (30) days prior to the specified changes.

- (b) A Tobacco Product Manufacturer shall also submit a supplemental Certification where information in a previously submitted Certification or documents submitted along with the previously submitted Certification are is no longer accurate and complete. The supplemental CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 rev. 3/04 Rev. 09/2010) must be submitted no later than thirty (30) days after the information has become inaccurate or incomplete.
- (c) The Tobacco Product Manufacturer shall check the box marked "supplemental" at the top of the form, enter only the changed information and sign and date the form.
- (d) The failure to timely submit supplemental Certifications may subject the Tobacco Product Manufacturer and its Brand Families to removal from the Directory.

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 31065.1(b), Revenue and Taxation Code.

999.19 Records Retention by Distributors and Wholesalers and Availability for Review, Inspection, and Copying

(a) Records Retention

A Wholesaler or Distributor of Cigarettes or tobacco products shall maintain in one designated location the following documents:

- (1) Copies of all written acknowledgments of receipt by the Attorney General's Office of a Tobacco Product Manufacturer's Certification (JUS-TOB1 rev. 3/04 Rev. 09/2010), stamped Certifications of Compliance (JUS-TOB3 rev. 3/04 Rev. 02/2011) or Acknowledgments of Receipt & Review (JUS-TOB5 rev. 4/04) provided to the Distributor or Wholesaler by a Tobacco Product Manufacturer;
- (2) Copies of all requests by the Distributor or Wholesaler for a copy of written acknowledgments of receipt by the Attorney General's Office of a Tobacco Product Manufacturer's Certification (JUS-TOB1 rev. 3/04 Rev. 09/2010), stamped Certifications of Compliance (JUS-TOB3 rev. 3/04), or Acknowledgments of Receipt & Review (JUS-TOB5 rev. 4/04) when not provided by the Tobacco Product Manufacturer;
- (3) Copies of all reports by the distributor or wholesaler to the Attorney General of the failure of a Tobacco Product Manufacturer to provide copies of written acknowledgments of receipt by the Attorney General's Office of a Tobacco Product Manufacturer's Certification (JUS-TOB1 rev. 3/04 Rev. 09/2010), stamped Certification of Compliance (JUS-TOB3 rev. 3/04 Rev. 02/2011) or Acknowledgment of Receipt & Review (JUS-TOB5 rev. 4/04);

Note: Authority cited: Revenue and Taxation Code Section 30165.1(o). Reference: Revenue and Taxation Code Section 30165.1, subdivisions (b) and (g).

999.20 More Frequent Installment Escrow Deposits for Certain Non-Participating Manufacturers

(a) Quarterly or More Frequent Installments and Certifications: When directed by the Attorney General, an NPM shall make quarterly or more frequent deposits into a Qualified Escrow Fund and certify compliance to the Attorney General. Quarterly deposits are due on or before the following dates: April 21, July 20, October 21, and January 21. The NPM shall instruct the financial institution where its Qualified Escrow Fund is maintained to provide quarterly or more frequent reports of all the escrow transactions, including all deposits, withdrawals, or transfers made that quarter. Where the NPM is required to make quarterly or more frequent escrow deposits, the NPM shall also complete and file a Certification of Compliance (JUS-TOB3 rev. 3/04 Rev. 02/2011) and Schedule 1 (JUS-TOB4 rev. 2/04 Rev. 02/2011) for each such reporting period.

Note: Authority cited: Revenue and Taxation Code Section 30165.1, subdivisions (h) and (o). Reference: Revenue and Taxation Code Section 30165.1, subdivisions (g) and (h).

999.21 Notices of Appointment or Termination of Agent for Service of Process

- (a) Every non-resident or foreign NPM that has not registered to do business in California must appoint and continuously engage the services of a California registered agent to receive service of process on behalf of the NPM and submit proof of the appointment and availability of the agent to the Attorney General by completing and filing a NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER (JUS-TOB2 rev. 2/04 Rev. 02/2011).
- (b) A non-resident or foreign NPM shall provide at least thirty (30) days notice prior to termination of the appointment by the NPM of its resident agent for service of process in California by completing and filing with the Attorney General a notice of the termination of the agent (JUS-TOB2 rev. 2/04 Rev. 02/2011). The NPM shall further provide proof of the appointment of a new agent at least 5 days before termination by the NPM of the existing appointment (JUS-TOB2 rev. 2/04 Rev. 02/2011).
- (c) In the event the designated agent for service terminates its agency relationship with the NPM, the non-resident NPM shall provide notice to the Attorney General of the termination within five days of receiving notice of the termination and shall include with such notice proof of the appointment of a new service agent by completing and filing a notice of the termination for service of process and appointment of new service agent (JUS-TOB2 rev. 2/04 Rev. 02/2011).

Note: Authority cited: Revenue and Taxation Code Section 30165.1(o). Reference: Revenue and Taxation Code Section 30165.1(f).

999.22 Duties and Defenses of California Distributors

Every Distributor shall also maintain, for a period of five years, and make available to the Attorney General all invoices and documentation of sales and any other information relied upon in reporting to the Attorney General and as further specified in 999.19.

- (b) Distributor Defenses. In order to have the defense described in Revenue and Taxation Code section 30165.1(i), (2), a Distributor shall, at the time of the violation,
- (1) possess a copy of the Attorney General's Office most recent written acknowledgment of receipt of the Certification (JUS-TOB1 rev. 3/04-Rev. 02/2011) required as a condition of including the Brand Family on the Directory;
 - (2) have verified that the Brand Family was listed on the Directory; and
- (3) have previously provided its electronic mail ("e-mail") address to the Attorney General for the purpose of receiving notifications of exclusions or removals from the Directory as required by section 30165.1(c)(4).

Note: Authority cited: Revenue and Taxation Code Section 30165.1(o). Reference: Revenue and Taxation Code Section 30165.1, subdivisions (c), (g), and (i).

999.24 Waiver of Sovereign Immunity by Manufacturers and Importers

- (a) Every manufacturer and every importer of cigarettes for sale in California must either waive any sovereign immunity defense to enforcement by the Attorney General or the Board of Equalization of Division 8.6 (commencing with section 22970) of the Business and Professions Code, sections 104555 to 104557, inclusive, of the Health and Safety Code, Part 13 (commencing with section 30001) of Division 2 of the Revenue and Taxation Code, and regulations adopted to implement those statutes, or file a surety bond conditioned upon the performance by the manufacturer or importer of all its duties and obligations under those laws and regulations. The form and manner of any such waiver of sovereign immunity and surety bond must be acceptable to the Attorney General. If directed by the Attorney General, the manufacturer or importer shall include with its fully executed waiver a legal opinion from an attorney confirming that the person or persons executing the waiver have the requisite authority to waive the manufacturer's or importer's sovereign immunity defenses and that the waiver is effective and valid under all applicable federal, state, tribal and foreign laws.
- (b) Every manufacturer and importer that may potentially assert tribal sovereign immunity defenses, or that is so directed by the Attorney General, shall complete a State of California WAIVER OF TRIBAL SOVEREIGN IMMUNITY BY NATIVE AMERICAN TRIBE (JUSTOB9 Rev. 02/2011), hereby incorporated by reference, in order to waive sovereign immunity defenses. Manufacturers and importers that may potentially assert tribal sovereign immunity defenses include companies where any of the following is true:
 - (1) the owner or operator is a native American tribe;

- (2) the owner or operator is a business enterprise of a native American tribe;
- (3) the business was formed by a tribe pursuant to its constitution or laws; or
- (4) the business or any of its owners have asserted tribal sovereign immunity defenses in any other court or administrative actions brought by private individuals, state or federal officers or agencies, or any other foreign or domestic governmental entities.
- (c) Every manufacturer located outside of the United States and every manufacturer and importer that is owned in any part by a state, federal, or any other foreign or domestic governmental organization or that is so directed by the Attorney General shall have their government's ambassador to the United States complete a State of California, WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT-OWNED TOBACCO COMPANY (JUS-TOB10 Orig. 02/2011), hereby incorporated by reference.
- (d) Every manufacturer and importer not described in (ab) or (bc) above shall complete California's STANDARD WAIVER OF SOVEREIGN IMMUNITY BY TOBACCO COMPANY MANUFACTURER OR IMPORTER (JUS-TOB11 Orig. 02/2011 Rev. 08/2011), hereby incorporated by reference. This includes, but is not limited to, manufacturers and importers that:
 - (1) are owned by a member or members of an Indian or native American tribe:
 - (2) were formed by one or more members of a tribe;
 - (3) were formed under an Indian tribal code; or
 - (4) whose premises, including but not limited to, any manufacturing or storage facility of the manufacturer or its affiliate, including any importers, distributors, wholesalers, or retailers who distribute or sell cigarettes made by the manufacturer, are located on an Indian reservation or other Indian country.
- (e) Every manufacturer and importer shall complete and attach a CIGARETTE BRAND STYLE AUTHENTICATION INFORMATION (JUS-TOB15 Orig. 02/2011), hereby incorporated by reference, as required in section 999.29 to identify precisely the cigarettes or roll-your-own tobacco manufactured or imported and to enable the Attorney General and the Board of Equalization to verify the authenticity of the cigarettes or roll-your-own tobacco.

Note: Authority cited: Sections 30165.1(h) and (o), 30165.2(i), Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(e), Health and Safety Code; Section 13 of Article 5 of the California Constitution. Reference: Section 22979(a)(3) and (4), Business and Professions Code; Section 30165.1(c)(4) and (f)(4), Revenue and Taxation Code.

999.25 Declaration of Importer Accepting Strict, Joint and Several Liability

- (a) As a condition for listing on the California tobacco directory, every non-participating manufacturer located outside the United States must submit a notarized declaration from each of its importers into the United States of any of its brands that the importer accepts joint and several liability with the non-participating manufacturer for all escrow deposits due and for all penalties assessed in accordance with Article 3 (commencing with section 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code, and for payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required under section 30165.1 of the Revenue and Taxation Code, including, but not limited to, all refunds resulting from the removal of the manufacturer or any of its brand families from the directory. In the declaration, the importer shall appoint a resident agent for service of process in California. Finally, the manufacturer must affirm that it has caused every importer that will sell its cigarettes and tobacco products in this state to obtain and maintain a license as an importer pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code.
- (b) Every non-participating manufacturer must submit a notarized UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY (JUS-TOB12 Rev. 02/2011), hereby incorporated by reference, completed and signed by each of its U.S. importers that will sell the manufacturer's cigarettes and tobacco products in California.
- (c) Every non-participating manufacturer must submit a notarized NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FORM FOR IMPORTER (JUS-TOB13 Rev. 02/2011), hereby incorporated by reference, completed and signed by each of its U.S. importer that will sell its cigarettes in California.
- (d) Every non-participating manufacturer must submit copies of all current licenses issued by the Board of Equalization pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code to each of its U.S. importers that sell or will sell its cigarettes and tobacco products in California.

Note: Authority cited: Sections 30165.1(h) and (o), 30165.2(i), Revenue and Taxation Code; Sections 11110-11113, Government Code; section 104557(c), Health and Safety Code; Section 13 of Article 5 of the California Constitution. Reference: Sections 30165.1(b)(3)(E) and (f)(4), Revenue and Taxation Code.

999.26 Surety Bonds

(a) Surety bonds executed by manufacturers and importers pursuant to Business and Professions Code section 22979 or Revenue and Taxation Code section 30165.1 must be issued by a surety corporation that is authorized to conduct business in this state. Business and Professions Code section 22979 requires manufacturers and importers that chose not to waive sovereign immunity defenses to post a surety bond in lieu of a waiver. Newly qualified and elevated-risk non-

participating manufacturers must post surety bonds pursuant to Revenue and Taxation Code section 30165.1(c)(4).

- (b) A non-participating manufacturer may be deemed to pose an elevated risk of non-compliance if:
 - (1) The non-participating manufacturer or any affiliate has failed to deposit the full amount due on a tobacco escrow obligation with respect to any state at any time within the past three (3) calendar years;
 - (2) Any state has removed the non-participating manufacturer or its brands or brand families or brands or brand families of an affiliate from the state's tobacco directory for noncompliance with a state tobacco escrow deposit or tobacco tax law within the past three (3) calendar years;
 - (3) Any state has litigation pending against, or an unsatisfied final judgment against, the non-participating manufacturer or any affiliate for escrow due or for penalties, fees, costs, refunds, or attorney's fees related to noncompliance with state tobacco escrow laws;
 - (4) The non-participating manufacturer sells its cigarettes or tobacco products directly to consumers via remote or other non-face-to-face means;
 - (5) A state or federal court has determined that the non-participating manufacturer has violated any tobacco tax or tobacco control law or engaged in unfair business practice or unfair competition;
 - (6) Any state has suspended or revoked the non-participating manufacturer's license to engage in any aspect of tobacco business;
 - (7) Any state or federal court has determined that the non-participating manufacturer has failed to comply with state or federal law imposing marking, labeling, and stamping requirements or requiring information to be affixed to, or contained in, the labels, markings, or packaging; or
 - (8) The non-participating manufacturer fails to submit or complete any required forms, documents, certification, or notices, in a timely manner or, to the satisfaction of the Attorney General or the State Board of Equalization.
- (c) Manufacturers and importers shall post the required surety bond by using the CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER SURETY BOND (JUS-TOB14 Rev. 02/2011), hereby incorporated by reference. Surety bond forms must also be signed by an attorney-in-fact or by a representative of the bonding company.
- (d) Surety bonds must indicate the name of the manufacturer or importer as shown on the license issued by the Board of Equalization. For a limited partnership, the names of the general

partners and the name of the limited partnership must also be shown. For partnerships, the names of the partners must be shown.

(e) Surety bonds shall be posted by a corporate surety in an amount equal to the greater of fifty thousand dollars (\$50,000) or the amount of escrow the manufacturer in either its current or predecessor form was required to deposit as a result of the largest of its most recent five (5) calendar years' sales in California. The bond shall be written in favor of the State of California and shall be conditioned on the performance by the non-participating manufacturer or its United States importer that undertakes joint and several liability for the manufacturer's performance, in accordance with subparagraph (E) of paragraph (3) of subdivision (b) of section 30165.1 of the Revenue and Taxation Code, of all its duties and obligations under this section and Article 3 (commencing with section 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code and payment of all state taxes for the sale or distribution of cigarettes and tobacco products in this state during the year in which the certification is filed in the next succeeding calendar year. The bond may be drawn upon by the Attorney General to cover unsatisfied escrow obligations, tax obligations, claims for penalties, claims for monetary damages, and any other liabilities that are subject to the licensee's claim of sovereign immunity against enforcement of the laws specified above.

Note: Authority cited: Sections 30165.1(h) and (o), 30165.2(i), Revenue and Taxation Code; sections; Sections 11110-11113, Government Code; section 104557(e), Health and Safety Code; Section 13 of Article 5 of the California Constitution. Reference: Section 22979(a)(4), Business and Professions Code; Sections 30165.1(c)(4)(B) and (c)(4)(C)(iv), Revenue and Taxation Code.

999.27 Reasonable Assurances of Compliance & Compliance by Delivery Sellers

(a) Reasonable Assurances of Compliance by Manufacturers and Importers:

Pursuant to Revenue and Taxation Code section 30165.1(c)(2)(E), neither a manufacturer nor a brand family will be included or retained on the California tobacco directory if the manufacturer or its importer engages in delivery sales and fails to provide reasonable assurances to the Attorney General that the delivery seller has complied with all the federal and state laws specified in (b), below, including all tax-stamping, marking and labeling requirements and any other state laws applicable to the sale and distribution of tobacco products. Reasonable assurances include, but are not limited to:

- (1) voluntarily providing a surety bond that meets or exceeds the terms of the surety bond specified in 999.26, above;
- (2) entering into an enforceable agreement, compact or treaty with their distributors and the Attorney General to:
 - (A) sell only to and through entities that are licensed pursuant to Division 8.6 (commencing with Section 22970) of the Business and Professions Code and

- distributors that are also licensed to affix California cigarette tax stamps pursuant to Revenue and Taxation Code sections 30140 or 30140.1, and;
- (B) <u>purchase</u>, <u>possess</u> and <u>sell only cigarettes whose brand families are listed on the California Tobacco Directory and purchase such cigarettes directly from the manufacturers listed on the California Tobacco Directory.</u>
- (3) entering into an enforceable agreement, compact or treaty with the Attorney General and the Board of Equalization to:
 - (A) place on each pack of cigarettes or tobacco products sold in California a unique serial number, in standardized form, which identifies the tobacco product's manufacturer and the location and date of manufacture so as to enable the Attorney General and the Board of Equalization to track and audit compliance by the manufacturer, and;
 - (B) stipulate to pay penalties to the Board of Equalization of four (4) times the state taxes that should have been paid and penalties to the Attorney General of four (4) times the escrow deposits that should have been made to comply with Health and Safety Code section 104557, on any authentic cigarettes seized by law enforcement agencies in California for failure to affix any California tax stamps, pay any California taxes or make any escrow or other payment obligations, including, but not limited to, sections 104555 to 104557, inclusive, of the Health and Safety Code, for violations of Revenue and Taxation Code section 30165.1 or noncompliance with the laws specified in (b) below or any implementing regulations. Authenticity will be determined by the Attorney General, including through the use of the authentication information provided by the manufacturer on its CIGARETTE BRAND STYLE AUTHENTICATION (JUS-TOB15 Orig. 02/2011), as required in section 999.29.
- (b) A person may engage in delivery sales of cigarettes or tobacco products to a person in California only after the delivery seller files a completed Prevent All Cigarette
 Trafficking (PACT) Act registration with the U.S. Attorney General, as required by 15
 U.S.C. section 376(a)(1), provides a copy of that registration to the Attorney General, and provides further reasonable assurances to the satisfaction of the Attorney General that all of the following conditions are met:
 - (1) The delivery seller fully complies with all of the requirements of Chapter 10A (commencing with section 375) of Title 15 of the United States Code, otherwise known as the Jenkins Act, including, but not limited to, registering with the Board of Equalization and filing all reports of sales of cigarettes and tobacco products into and in California with the Board of Equalization;
 - (2) The delivery seller obtains and maintains any applicable licenses under Part 13, Division 2 of the Revenue and Taxation Code and Division 8.6 (commencing with

Section 22970) of the Business and Professions Code, as if the delivery sales occurred entirely within this state, including obtaining and maintaining a distributor's license in compliance with Revenue and Taxation Code sections 30140 or 30140.1 so that the delivery seller is authorized to affix, and does affix, cigarette tax stamps to all cigarettes that it sells or distributes, or remits tax on all roll-your-own tobacco distributed in this state, as well as a license pursuant to Business and Professions Code section 22975;

- (3) In the case of a delivery seller that is an importer that has accepted joint and several liability with a manufacturer pursuant to section 999.25, above, the delivery seller complies with any applicable state law that imposes escrow or other payment obligations on tobacco product manufacturers, including, but not limited to, sections 104555 to 104557, inclusive, of the Health and Safety Code;
- (4) The delivery seller timely files a copy of its monthly report of its delivery sales of cigarettes and tobacco products to consumers in this state with the California Attorney General when it files with the Board of Equalization. The report must be filed by the 21st day of the month following the month of sale; and
- (5) Pursuant to Business and Professions Code section 22980.1, if the delivery seller sells to a retailer, wholesaler, or distributor, the delivery seller agrees to sell only to a retailer, wholesaler, or distributor that is licensed by the Board of Equalization pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code.

Note: Authority cited: Sections 30165.1(h) and (o), 30165.2(i), Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(e), Health and Safety Code; Section 13 of Article 5 of the California Constitution. Reference: Sections 30101.7(d) and 30165.1(c)(2)(C) and (E), Revenue and Taxation Code; Section 22980.1, Business and Professions Code; Chapter 10A (commencing with Section 375) of Title 15 of the United States Code, including specifically 15 U.S.C. section 376a(a)(3) and (4), and (d).

999.28 Reasonable Assurances of Compliance by Non-Participating Manufacturers

(a) As a condition for listing on the California tobacco directory, a non-participating manufacturer must provide reasonable assurance to the Attorney General that it will comply with Revenue and Taxation Code sections 30165.1, 30165.2, and Article 3 (commencing with section 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code. The Attorney General may require non-participating manufacturers to provide reasonable assurance of compliance as a result of any concerns about the business plan, business history, trade connections, compliance and payment history in California, or any other state of the manufacturer or company or any of the company's principals. Reasonable assurances include, but are not limited to:

(1) Voluntarily providing a surety bond that meets or exceeds the terms of the surety bond specified in 999.26, above;

- (2) Entering into an enforceable agreement, compact or treaty with their distributors and the Attorney General to:
 - (A) sell only to and through entities that are licensed pursuant to Division 8.6 (commencing with Section 22970) of the Business and Professions Code and distributors that are also licensed to affix California cigarette tax stamps pursuant to Revenue and Taxation Code sections 30140 or 30140.1, and
 - (B) purchase, possess, and sell only brand families that are listed on the California Tobacco Directory and purchase those listed brand families directly from the manufacturers listed on the California Tobacco Directory;
- (3) Entering into an enforceable agreement, compact, or treaty with the Attorney General and the Board of Equalization to:
 - (A) Place on each pack of cigarettes or tobacco products sold in California a unique serial number, in standardized form, which identifies the tobacco product's manufacturer and the location and date of manufacture so as to enable the Attorney General and the Board of Equalization to track and audit compliance by the manufacturer, and
 - (B) Stipulate to pay penalties to the Board of Equalization of four (4) times the state taxes that should have been paid and penalties to the Attorney General of four (4) times the escrow deposits that should have been made to comply with Health and Safety Code section 104557, on any authentic cigarettes seized by law enforcement agencies in California for failure to affix any California tax stamps, pay any California taxes or make any escrow or other payment obligations, including, but not limited to, sections 104555 to 104557, inclusive, of the Health and Safety Code or noncompliance with the laws specified in (b) below. Authenticity will be determined by the Attorney General, including through the use of the authentication information provided by the manufacturer on its CIGARETTE BRAND STYLE AUTHENTICATION INFORMATION (JUS-TOB15 Orig.02/2011) as required in section 999.29.
- (b) If a non-participating manufacturer or its importer engages in delivery sales, the manufacturer must post a surety bond pursuant to 999.26(b)(4). In addition, if the manufacturer or its importer engages in delivery sales, the manufacturer or its importer must provide reasonable assurances to the Attorney General that the delivery seller has complied with all the federal and state laws specified in 999.27(b), including the federal Jenkins Act, licensure under Revenue and Taxation Code sections 30140 or 30140.1, as well as licensure under Business and Professions Code section 22975, the escrow obligations of Health and Safety Code section 104555 et seq. all tax stamping, marking, and labeling requirements and all states laws applicable to the sale and distribution of tobacco products.

Note: Authority cited: Sections 30165.1(h) and (o), 30165.2(i), Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(e), Health and Safety Code, Section 13 of Article 5 of the California Constitution. Reference: Sections 30101.7(d), 30165.1(c)(2)(C) and (E), Revenue and Taxation Code; Section 22980.1, Business and Professions Code; Chapter 10A (commencing with Section 375) of Title 15 of the United States Code, including specifically 15 U.S.C. section 376a(a)(3) and (4), and (d).

999.29 Cigarette Brand Styles Authentication Information for New Brand Styles and As Directed by the Attorney General

(a) As a condition for listing on the California tobacco directory, a tobacco product manufacturer shall complete and submit a CIGARETTE BRAND STYLE AUTHENTICATION (JUS-TOB15 Orig.02/2011) along with samples of the packaging for any new or revised, updated, or changed brand style the tobacco product manufacturer intends to be sold in California and whenever the manufacturer is directed by the Attorney General to do so. A revised, updated, or changed brand style includes, but is not limited to, any changes to the packaging, labeling, carton UPC Codes, pack UPC Codes or markings. A tobacco product manufacturer and its brand families will be removed from the California tobacco directory if the manufacturer fails to complete and submit, as ordered by the Attorney General, a CIGARETTE BRAND STYLE AUTHENTICATION INFORMATION (JUS-TOB15 Orig. 02/2011), to the satisfaction of the Attorney General within 30 days of the request. The failure to complete and submit the form as directed by the Attorney General shall constitute a refusal to produce a document or other evidence, without good cause, under Revenue and Taxation Code section 30165.1(q)(2).

(b) A manufacturer submitting a CIGARETTE BRAND STYLE AUTHENTIFICATION (JUSTOB15 Orig. 02/2011) pursuant to this rule shall also file a supplemental certification pursuant to section 999.17.

Note: Authority cited: Sections 30165.1(h) and (o), 30165.2(i), Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(e), Health and Safety Code; Section 13 of Article 5 of the California Constitution. Reference: Section 30165.1(c)(24)(C) and, (f)(4)E), (g)(4), (q)(2), Revenue and Taxation Code.

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STATE OF CALIFORNIA

CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (Rev. & Tax. Code § 30165.1)

DEPARTMENT OF JUSTICE

CALL	Page 1 of 12
	Date of Application: ☐ Initial ☐ Supplemental
_	TYPE OR PRINT IN PERMANENT BLUE INK
T I	: GENERAL BUSINESS AND OWNERSHIP INFORMATION
	Applicant Tobacco Product Manufacturer Identification
	Applicant Tobacco Product Manufacturer Identification
	Applicant:
100	Street Address:
	Mailing Address (if different from above):
	Framing Francisco (il dilitorono nomi suovo).
	Phone Number: Facsimile (FAX) Number:
100	E-Mail Address:
*	Website Address:
	Name/Title of Person Completing Certification:
	Manufacturing Plant(s) Name and Street Address (if different from above):
	Manufacturing Plant Phone Number:
	Manufacturing Plant Facsimile (FAX) Number:
	Name/Title/Phone Number of Person at Plant if different from above:
	(Attach additional sheet(s), as necessary, to provide a complete response.)
	Please attach a photograph or diagram of your manufacturing facility and indicate on the photograph or diagram where the equipment and facilities for manufacturing (ie., fabricating) the Gigarettes if any, are located.
	equipment and facilities for Mandiaccounty (ie., fabricading) are digarettes, it arry, are rocated
	The undersigned certifies that as of the date of this Certification, the above-named applicant is: (in
	one)
	a Participating Manufacturer ("PM"). (If applicant is a PM, it may skip the remainder of Part I and go directly
	Part II.)
	a Nonparticipating Tobacco Product Manufacturer ("NPM") in full compliance with California's Reserve Fund Statute (H
	& Safety Code, §§ 204555-104557) and implementing regulations, including having made all required deposits into a Qualifie
	Escrow Fund for all years beginning with year 2000 sales.
	TO MANUAL ADDITION OF THE PRANCE IN THE PRAN
	APPLICANT IS THE MANUFACTURER (I.E., FABRICATOR) OF THE BRANDS LISTED IN THIS CERTIFICATION WHICH ARE INTEND TO BE SOLD IN THE UNITED STATES, INCLUDING CIGARETTES INTENDED TO BE SOLD IN THE UNITED STATES THROUGH AN
	IMPORTER.
	Yes No
	\
/	

	CALIFORNIA FICATION FOR LISTING ON CALIFORNIA DIRECTORY
	Tax Code § 30165.1)
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3e 2 0(1)	2
540	
2	ANYWHERE THAT THE MANUFACTURER DOES NOT INTEND TO BE SOLD IN THE UNITED STATES.
	Yes No
	IF THE ANSWER IS "YES," IDENTIFY EACH CIGARETTE MANUFACTURER (IE, FABRICATOR), ITS PLANT STREET ADDRESS, MAILING
	ADDRESS, CONTACT PERSON, TELEPHONE AND FACSIMILE PHONE NUMBERS, AND THE RELATIONSHIP TO APPLICANT. IDENTIFY
	THE LOCATION OF THE TRANSFER OF OWNERSHIP OF CIGARETTES AND A COPY OF EVERY AGREEMENT OR CONTRACT BETWEEN
	APPLICANT AND FABRICATOR. ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO, PROVIDE A COMPLETE RESPONSE.
12	
ii.	
5.	APPLICANT IS A SUCCESSOR OF AN ENTITY DESCRIBED IN QUESTIONS 3 OR A ABOVE (I.E., MANUFACTURER OR FIRST IMPORTER).
-83	
	Yes No
6.	IF APPLICANT ANSWERED "NO" TO QUESTIONS 3, 4, AND 5 ABOVE, EXPLAIN THE BASIS FOR APPLICANT'S CLAIM THAT IT IS A
٠.	TOBACCO PRODUCT MANUFACTURER AS DEFINED UNDER SECTION 104556(I) OF THE HEALTH & SAFETY CODE AND SUBMIT ALL
	DOCUMENTATION TO SUPPORT APPLICANT'S CONTENTION. ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A
	COMPLETE RESPONSE.
*	
7	Licenses / Dermits
7.	a. Board of Equalization (BOE) License Number as a manufacturer or importer: Please list any
	additional licenses obtained from the BOE and their numbers: Attach copies of all current and valid
26	licenses from the BOE.
	b. U.S. Treasury, Tobacco Tax Bureau (TTB) Permit Number as a manufacturer: and/or as
	an Importer: Attach a copy of applicant's current permit as a manufacturer or importer pursuant to 26 USC Chapter 52, and regulations issued thereunder.
	importer pursuant to 20.05C Chapter 52, and regulations issued the europe.
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DADTT	I: BRAND FAMILY IDENTIFICATION
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Brand Family Identification

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STATE OF CALIFORNIA CERTIFICATION FO (Rev. & Tax Code § JUS-TOR1 199 4 of 12		CALIFORN	IA DIRECTORY	,				/:
OD MODE IN ACCINO			DITIONAL DUFFTION AS VIFE					43
1. CHECK APPROPRIATE TITLE	□ President Partner □ Other	ASSAULT CONTRACTOR CON	DITIONAL SHEET(S), AS NEE □ Vice Pres. □ Partner □ Other □ Other	□ Secretary □ Other		□ Treasurer □ Other	/	
2. Full Name (first, middle, last)								
3. Street Address			•					
4. Telephone #/ Facsimile #			*					
5. Date and place of birth			· · · · · · · · · · · · · · · · · · ·		<i>_</i>			1 1
6. E-mail address					3		12 6	
3. Affiliates Attach additional she	(see Instruct	ions for fu ry, to provid	rther information) e a complete response.	/				
Brand Family	A	Affiliațe: Nan	ne	Type of Business	Affiliate: St	reet Address	•	
		· · · · · ·						
				1		10)		
1. Applicant Please indicate wheth	Information er the following	statements o	describe applicant by checki	ng either yes or	no after the s	statement:	-	
а. Арр	licant sold Cigar	ettes in Calif	/ fornia in the preceding caler	ndar year:	Yes	No	: @ 	
b. App	licant made escr preceding calen	row deposits dar year.	pursuant to California's Res	serve Fund State	ute (Health & Yes	Saf. Code, §§ No	104555-10455	7) in
c. App	licant sold in the	preceding of	calendar year one or more o	of the Brand Fan	nilles listed in Yes	this Certification	on	•
			in the preceding calendar y	ear pursuant to	California's R Yes	eserve Fund S	tatute for one	or ·
	has been a chin the past two		nufacturer (i.e., fabricator) ors.	of one or more	of the Brand F Yes	amilies listed i No	n this Certificat	tion
	licant advertises rettes to Califor		rettes via the internet or in	catalogs and us	ses the mail or Yes	other delivery	service to deli	iver
	icant failed to ti	mely comply	with the Reserve Fund Stat	tute prior to the	establishment Yes	t of the Direct	ory, or at any t	ime

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STATE OF			1 "				220
(Rev. &		V FOR LISTING de § 30165.1)	ON CALIFORN	IIA DIRECTORY	= **		
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	/			a an	₩		/.
	h.	Applicant or or removed from	ne of its Brand-Fa the Directory.	amilies listed in this	Certification was previously	y denied listing on the Yes No	Directory or was
	l. ,	Applicant is en	njolned or banned	d from selling any C	igarettes by court order, sta	ate or federal agency	ruling or determination
	j.	A Brand Famili court, state ag	y formerly sold by sency or a federa	y applicant or a Bra I court.	nd Family that applicant int	rends to sell is enjoine Yes No	ed from sale by a state
	k.	A state or fede	eral court has ent elating to the sale	tered a judgment fire of tobacco product	nding that applicant engage s.	d in an unfair busines	ss practice or unfair
	l.	Applicant sold	more than 1,600	,000 Cigarettes in C	California during any quarte	ryear after January 1 Yes No	, 2000.
5	m.	Applicant faile Taxation Code	d to timely file an §30165.1 and in	y completed form of	or document required by the lons.	Reserve Fund Statut	te or Revenue &
							8
ART I	V: MAR	KETING AN	D DISTRIBUT	TON INFORMAT	TION		
ist all tob	oacco pro	oducts sold by	Reclassified as applicant that have e or local govern	s Cigarette or R ve been reclassified iment.	YO Tobacco within the last two years as	s Cigarettes or as roll	-your-own (RYO)
Brand Reclas Produc	sified T	of Tobacco	local govern that reclassi tobacco prod		Government Entity's	Street Address	Date of Reclassification
					\	a s	
			/				
							

Attach additional sheet(s), as necessary, to provide a complete response.

Distributors, Wholesalers And Retailers
each brand that applicant intends to sell, list the name and address of every California distributor, wholesaler, or retailer which

Rev & Tax Code § 30165.1) US-TOB: ge 6 of 12	NG ON CALIFORNIA DIRECTORY		/
		*	
ourchased or handled ten perc	ent or more of applicant's gross Cig	arette sales for that brand in Ca	allfornia in the last calendar year
DISTRIBUTORS			/
Brand Family	Distributor	Street Address	Phone Number
		Street Address	Friorie ivaniber
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			/
			/-
ttach additional sheet(s), as n	ecessary, to provide a complete res	ponse.	
WHOLESALERS			
Brand Family	Wholesaler	Street Address	Phone Number
	/		
	1		~ l
tach additional sheet(s), as ne	ecessary, to provide a complete res	ponse.	
100 100 100 100 100 100 100 100 100 100	ecessary, to provide a complete res	ponse.	
ETAILERS	ecessary, to provide a complete response	Street Address	Phone Number
ETAILERS			Phone Number
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Rev & Tax Code § 301 s-T09 ge 7 of 18	65.1)	*	82	*	
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ach additional sheet(s)	, as necessary, to pr	ovide a complete response:	Attach a copy of a	ný written contract and	/or agreement
					y or agreement
	Regarding Comp	liance with the MSA (Se	ee Instructions)	/	
rand Family	·\	Name	*	Address	
*	, \	1	×		
				/	
ach additional cheet(s)	no nococcony to a	vide a complete response. A		/	
	,	The samples response.	copy of al	in minute contract and	or agreement.
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Agreements F	Regarding Comp	iance with the Reserve	Fund Statute	(See Instructions)	
and.		Name		Address	*
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RT V. MANUFACTU	JRING AND COM	PLIANCE INFORMATIO	N		
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Manufacturer((S) the name and addre	ss of the manufacturer (i.e.,	fabricator) of the	Tigarottos if other than	
pany names and addre	sses used by the ma	nufacturer(s) in making Cigar	rettes for sale in th	ne United States.	applicant. Include a
nid	1	rer (ie., fabricator)	Street		
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an additional sheet(s),	as necessary, to prov	vide a complete response.			
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. Health Warning Rotation Plan
each Brand Family, list the name and address of the entity which filed a Cigarette health warning rotation plan with the Federal Trade
omission before the Cigarettes were distributed into the United States.

STATE OF CALIFORNIA	NG ON CALIFORNIA DIRECTORY	
(Rev. & Tax Code § 30165.1)	NG ON CALIFORNIA DIRECTORY	
ge 8 of 12		
Brand	Filer	Street Address
		'
For each brand, attach the Fed	eral Trade Commission's written approval esessary, to provide a complete response.	of applicant's annual Cigarette Health Warning rotation plan.
	/.	
 Ingredient Report For each Brand Family, list the	ting	mitted the ingredient reporting information to the U.S. Secretary of
Health and Human Services as	required by the Federal Cigarette Labeling	and Advertising Act.
Brand ·	Submitter	Street Address
Attach copies of all certificates	of compliance received from the U.S. Healt	h and Human Services for applicant's annual ingredient reporting
equired by the Federal Cigaret complete response.	te Labeling and Advertising Act. (15 U.S.C.	\$\(1335a \). Attach additional sheet(s), as necessary, to provide a
 Cigarette Packagi r each Brand Family, list the 	ng	, or entity that placed the Cigarettes into packages with the U.S.
urgeon General's warnings.		, or charge drace and digarettes into packages with the 0.5.
Brand	Packager	Street Address
2	. /	
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	1.	
ttach additional sheet(s), as ne	ecessary, to provide a complete response.	\
. Internet or Mail O	rder Sales (See Instructions)	\ .
a. Websites:	/	
u. Websites		
b. Physical Address:		
		. \
c. Total Sales in Califor	nia for the Previous Year:	
Attach additional sheet	(s), as necessary, to provide a complete re oard of Equalization, as specified in t	sponse. (Attach copies of the Jenkins Act reports filed
	and adamenton as sheduca in c	lie Andriaedoliss)

PART VI: DISCLOSURE OF ENFORCEMENT ACTIONS AND PRIOR DETERMINATIONS AFFECTING SALES TO VISTRIBUTORS

٠	STATE OF CALIFORNIA
	CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY
	(Rev. & Tax Code § 30165.1)
	1ge 9 of 12
	1. Enforcement Actions Banning or Enjoining Sales
	Has applicant or any Person or Affiliate listed in applicant's responses to Part II, question 2 and Part III, questions 2, 3, and 4 had any of its
	Cigarettes banned or enjoined from sale by any state or federal court or administrative agency within the U.S. jurisdiction? For every such
	action banning or enjoining sales, list:
	(a) the Brand Family (ies) banned and/or enjoined;
	(b) the governmental entity (federal, state, local or foreign) or private plaintiff bringing the action;
	(c) the case number;
	(d) the name and address of the government attorney or official or private plaintiff bringing the action.
	Yes, the details of each occurrence are attached to this CertificationNot Applicable
	2. Denials, Suspensions, Revocations of Permits or Licenses
	 Denials, Suspensions, Revocations of Permits or Licenses Has applicant or any Person or Affiliate listed in applicant's responses to Part II, question 2 and Part III, questions 2, 3, and 4 been denied
	a permit, license, or been denied any other authorization to engage in any business relating to the sale of Cigarettes by any government
*	entity (federal, state, local or foreign) or had such permit, license or other authorization revoked, suspended, or otherwise terminated a series of the suspended or otherwise terminated a series of the suspended or otherwise terminated as a se
	every such denial, suspension or revocation of a permit, license or other authorization, list:
	(a) the name of the applicant or other Person or Affiliate that had such permit, license or other authorization revoked, suspended or
	otherwise terminated; (b) the governmental entity (foderal state local or formal) that decide a second of the second or formal state local or formal state
	(b) the governmental entity (federal, state, local or foreign) that denied, suspended, or revoked such permit, license, or other authorization;
	(c) the case number, if any;
	(d) the name and address of the government attorney or official or private plaintiff bringing the action.
45	Yes, the details of each occurrence are attached to this CertificationNot Applicable
	3. Convictions
	Has applicant or any Person or Affiliate listed in applicant's responses to Part II, question 2 and Part III, questions 2 3 and 4 been
	convicted of any crime under federal, state or foreign laws in connection with the sale of Cigarettes? For every such conviction, list:
	(a) the name of the applicant or other Person or Affillate convicted;
	(b) the governmental entity (federal, state, local or foreign) that prosecuted applicant or other Person or Affiliate; (c) the case number;
	(d) the name and address of the government attorney or official that prosecuted applicant or other Person or Affiliate
	tay are name and address of the government accomely of official that prosecuted applicant of other Person of Affiliate
	Yes, the details of each occurrence are attached to this Certification Not Applicable
	4. Denial of Listing
	Has applicant or any Person or Affiliate listed in applicant's responses to Part II, question 2 and Part III, questions 2, 3, and 4 been denied
	listing on any state directory, which is similar to the subject of this Certification? For every such denial, list:
	(a) the name of the applicant or other Person or Affiliate denied listing on a state directory;
	(b) the Tobacco Product Manufacturer and/or Brand Family(ies) denied listing; and
	(c) the state which denied listing.
	Yes, the details of each occurrence are attached to this Certification Not Applicable
	5. Reserve Fund Statute Compliance
t	Has any Person listed in applicant's responses to Part II, question 2 and Part III, questions 2, 3, and 4, been involved as an officer or
	wher of any other tobacco company or Affiliate which has not made its escrow deposits as a Nonparticipating Manufacturer under a state eserve fund statute? For every such occurrence, list:
•	To rain statute, i or or or out occurrence, not

	STATE OF CAL		CALIFORNIA DIRECTORY	a = 2		
	(Rev. & Ta	ax Code § 30165.1)				<i>r</i> .
	JUS-TOB	- 1 ×		79	· /	
		\	*	10		
	(a) the na	ame of the applicant or oth	per Person or Affiliate which has	not satisfied its NPM reserve fur	nd abligations	
	(b) the Br	rand Families for which the	ere was a failure to comply: and	not sadshed its NFM reserve ful	id obligations,	*
	(c) the an	mounts of any escrow depo	osits that are still owed.			
		Yes, the details of each	h occurrence are attached to thi	s Certification Not Appli	cable	
	¥77			Not Apple	Lable ./	W 12
	DADTI	TI: THEODER ATOM				
	PARI VI	II: IMPORTED OLGAN	RETTES - DOCUMENTATIO	N & VERIFICATION		
		J.S. Customs Docume				
	I	f the Cigarettes applicant s	sells or intends to sell are not m	ade in the United States, provide	the documents listed in a-c:	ě
		a. A copy of the sw	orn statement(s) of the original	manufacturer that it will timely	submit ingradients to the Secre	taning.
		Health and Huma	an Services as required by 19 US	SC 1681a(c)(1).	during ingredients to the Secre	ctary or
		b. A copy of the imp	portoria aptificato(a) under none		1100 1501 () (0)	069
	Y	format of warning	gs and the rotation plan for hea	alty of perjury as required by 19 ith warnings.	USC 1681a(c)(2) regarding the	e precise
	(c. A copy of the trac	demark holder's certificate(s) ur	der penalty of perjury that it has	s not withdrawn consent to im	port into
		the United States	as required by 19 USC 1681a(c)(3)(A) OR a copy of the import	er's certificate(s) under negalt	v of
		1681a(c)(3)(B).	rademark owner has not withdr	awn consent to import into the l	Inited States as required by 19	USC
			. \	/		
	DARTY	/III: NPM APPLICAN	IT CEDITETCATION			
	PART	TIII. INFIN APPLICAN	II CERTIFICATION	/	, Z	*
	1.	AGENT FOR SERVICE	E OF PROCESS			, s
*		a. Is applicant dor	miciled in the State of California	2	Yes No	
	¥	b. Is applicant a n	on-resident or foreign NPM that	has registered to do business in	California as a foreign corpora	ation or
89		business entity?	7	. \	Yes No	**
i.		c. If applicant ans	wered "no" to questions "a" and	"b" above, applicant must apport APPOINTMENT OF REGIST	lint a resident agent for service	e of
		AGENT'S STAT	TEMENT (OUS-TOB2).		· · · · · · · · · · · · · · · · · · ·	
	2.	OUALTETED ESCRO	W FUND-FINANCIAL INS	ETTLITTON		
		E				
	79	Applicant certifies that of	of the date of this Certification, a	applicant:		
		a. Has established	d and continues to maintain a Q	ualified Escrow Fund.	Yes No	
	*	b. Has executed a	Qualified Escrow Agreement th	at has been reviewed and appro	oved by the Attorney General f	or the
		State of Californ	nia and that governs that Qualif	ied Escrow Fund for the State of	California.	•
	is (10)	. /			Xes No	
	19	(Note: The NPM must o	certify satisfaction of both of the	above-referenced requirements	regarding the Qualified Escro	w Fund
		TOB61. (11 Cal. Code Re	ectory. A Qualified Escrow fund eas. §§ 999.13.)) California's Mo	is created only by using the Cali odel Escrow Agreement is availal	fornia Model Estrow Agreeme	nt (JUS-
	28	at http://caag.state.ca.u	us/tobacco		on the Attorney delicials (vensite
_	3,	OHALTETED ESCROY	WEIND DEDOCT WITTER	DAMAT Utoroby	- Tananasa	
	/	YOALIFIED ESCROY	MIOND DEPOSITY WITHL	RAWAL HISTORY FOR CA	TILOKNIA	•2
	PATE		DEPOSIT	WITHDRAWAL	BALANCE	. 1
	L:5				- DALATUE	

EICATION FOR LISTING ON Tax Code § 30165.1)			/
12	* :		
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tach additional sheet(s), as n	ecessary, to provide a comp	lete response.	

NOTE: This Certification will not be processed or considered until all the required documents are submitted.

CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (Rev. & Tax Code § 30165.1)

JUS-T081

Page 12 4 12

DECLARATION, ACKNOWLEDGMENT AND SIGNATURE

Under penalty of criminal prosecution under the laws of California, I declare and acknowledge that:

- I have read the Instructions for this Certification for Listing on California Directory.
- I understand that the Attorney General may require additional information and/or documentation to determine if applicant is qualifies for listing on the California Directory.
- Applicant will immediately notify the Tobacco Litigation and Enforcement Section in the Attorney General's Office (Office of the Attorney General for the State of California, Tobacco Litigation Enforcement Section, P.O. Box 944255, Sacramento, CA 94244-2550) if any information on this Certification changes, before the Attorney General approves the Certification.
- 4. California regulations require that this Certification be signed by a qualified company officer or other such individual authorized to bind the applicant company. My position with the company and my actual authority to certify on behalf of applicant meets the foregoing requirements.
- 5. I have examined this Certification, including attachments and supporting documents and, to the best of my knowledge and belief, this Certification, including attachments and supporting documents, is true, correct, and complete.

Name of Authorized Officer:	4				
Title:					F
mail address:		/			
	\	/			
Signature of Authorized Officer:	\ /		_ Date:		
STATE OF	\vee				
COUNTY OF		**			*
COUNTRY OF					
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On, before me,		nall known to me (or proved		rsonally appe	ared
the entity upon behalf of which the person(s) acted, ex WITNESS my hand and official seal					t)
Signature					
My Commission expires:		. ,		**	
	6				
This Certification must be filed with the Attorney	General's C	Office:			
. /					69
Malling Address		Street Address:		*	
Office of the Attorney General for the State of California		Office of the Attorney		¥8	
		for the State of Calif		THE SHAREST STATE OF THE SHARE	
Tobacco Litigation & Enforcement Section P. Q. Box 944255		Tobacco Litigation & Er		Section	
		1300 I Street, Suite 12			
Sacramento, CA-94244-2550	OR	Sacramento, CA-95814			



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STREET ADDRESS:			
CITY:	STATE:		ZIP CODE:
COUNTRY:			
MAILING ADDRESS IF DIFFERENT F			
ADDRESS:			3
CITY:	· STATE:	i	ZIP CODE:
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PHONE NUMBER:			
NAME/TITLE OF PERSON COMPLET	2.77		*
MANUFACTURING PLANT(S) NAME A	AND ADDRESS IF DIFFERENT F	ROM ABOVE:	ts to
NAME:			0 0
ADDRESS:			
CITY:	STATE:		ZIP CODE:
COUNTRY:		-	
MANUFACTURING PLANT PHONE NU	JMBER:	MANUFACTURING PLANT F	FACSIMILE (FAX) NUMBER:
NAME OF THE PROPERTY OF THE	TOOL AT DUALITY DISTRIBUTION		
NAME/TITLE/PHONE NUMBER OF PE	RSON AT PLANT IF DIFFERENT	FROM ABOVE:	9
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	NECESSARY, TO PROVIDE COM	IPLETE RESPONSE.)	
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1.	BRAND FAMILY IDENTIFICATION	(PMs COMPLETE COLUMN A: NPMs COMPLETE COLUMN A THROUGH C.) CONT'D.
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A. BRAND FAMILY (INDICATE WITH AN ASTERISK (*) THOSE BRANDS THAT WILL NOT BE SOLD IN APPLICATION YEAR)	B. UNITS SOLD IN PRECEDING CALENDAR YEAR	C. MANUFACTURER OF BRANDS LISTED (INCLUDE COMPLETE ADDRESS INFORMATION)
ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROATTACH SAMPLES OF THE ACTUAL PACKAGING AND LICENSETTES THAT APPLICANT INTENDS TO SELL IN CA	ABELING OF CARTONS	SÄND PACKS FÖR EACH BRAND STYLE OF MIT. ON CO OR DVD. A COLOR PHOTOGRAPH IN
ADOBE 6.0 (.PDF) SOFTWARE, OF THE PACKAGING AND YOUR WRITTEN CERTIFICATION OF COMPLIANCE WITH PROTECTION ACT, WHICH YOU FILED WITH THE STATE	LABELING. FINALLY, THE CALIFORNIA CIG FIRE MARSHAT VH & S	FOR EACH BRAND FAMILY, ATTACH COPIES OF ARETTE FIRE SAFETY AND FIREFIGHTER

2. TRADEMARK HOLDER(S) (IF APPLICANT IS A PM, IT MAY SKIP QUESTION 2 AND GO DIRECTLY TO <u>DECLARATION</u>, <u>ACKNOWLEDGEMENT AND SIGNATURE</u> PAGE 12.) PROVIDE THE NAME, ADDRESS AND PHONE NUMBER OF THE TRADEMARK HOLDER(S) OF EACH BRAND LISTED ABOVE.

BRAND .	TRADEMARK HOLDER AND CONTACT PERSON	PHYSICAL ADDRESS	PHONE	
	-	· It		
			a V	

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE:

PARTUL ADDITIONAL BUSINESS INFORMATION

- ORGANIZATIONAL DOCUMENTS TO BE ATTACHED (SEE INSTRUCTIONS FOR LIST OF DOCUMENTS REQUIRED BY THIS
 QUESTION.)
- 2. COMPANY OFFICERS AND OWNERS

COMPLETE THE TABLE BY LISTING ALL COMPANY OFFICERS AND COMPANY OWNERS (ALL PERSONS WITH AN EQUITY INTEREST OF 10% OR MORE IN APPLICANT COMPANY.) ATTACH ADDITIONAL SHEET(S), AS NEEDED, TO PROVIDE A COMPLETE RESPONSE.

1. CHECK APPROPRIATE TITLE	PRESIDENT PARTNER OTHER	VICE PRES. PARTNER OTHER	SECRETARY FARTNER	TREASURER PARTNER
2. FULL NAME (first, mld. last)				
3. STREET ADDRESS				
4. TELEPHONE # FACSIMILE #			•	2
LACE OF BIRTH				
6. E-MAIL ADDRESS				

3. AFFILIATES INFORMATION (SEE INSTRUCTIONS FOR FURTHER INFORMATION)
ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE)

BRAND FAMILY	AFFILIATE: NAME	TYPE OF BUSINESS	AFFILIATE: STREET ADDRESS
			•
,		10	6

S	TATE	MEN	T	AFTER THE	100
The same of the sa	a.		APPLICANT SOLD CIGARETTES IN CALIFORNIA IN THE PRECEDING YEAR:	CYES C NO	
	b.		APPLICANT MADE ESCROW DEPOSITS PURSUANT TO CALIFORNIA'S RESERVE FUND STATUTE (HEALTH & SAFETY CODE, SECTIONS 104555-104557) IN THE PRECEDING YEAR:	C YES ONO	
	C.		APPLICANT SOLD IN THE PRECEDING CALENDAR YEAR ONE OR MORE OF THE BRAND FAMILIES LISTED IN THIS CERTIFICATION:	CYES C:NO	
	d.		APPLICANT MADE ESCROW DEPOSITS IN THE PRECEDING CALENDAR YEAR PURSUANT TO CALIFORNIA'S RESERVE FUND STATUTE FOR ONE OR MORE OF THE BRAND FAMILIES LISTED IN THIS CERTIFICATION:	C YES C NO	
1	е.		THERE HAS BEEN A CHANGE IN MANUFACTURER (I.e. FABRICATOR) OR ONE OR MORE OF THE BRAND FAMILIES LISTED IN THIS CERTIFICATION WITHIN THE PAST TWO CALENDAR YEARS:	CYES C NO	
	f.	38	APPLICANT ADVERTISES OR SELLS CIGARETTES VIA THE INTERNET OR IN CATALOGS AND USES THE MAIL OR OTHER DELIVERY SERVICE TO DELIVER CIGARETTES TO CALIFORNIA CONSUMERS:	CYES CINO	
	g.		APPLICANT FAILED TO TIMELY COMPLY WITH THE RESERVE FUND STATUTE PRIOR TO THE ESTABLISHMENT OF THE DIRECTORY, OR AT ANY TIME THEREAFTER:	C YES C NO	
	h,		APPLICANT OR ONE OF ITS BRAND FAMILIES LISTED IN THIS CERTIFICATION WAS PREVIOUSLY DENIED LISTING ON THE DIRECTORY OR WAS REMOVED FROM THE DIRECTORY:	CYES C NO	
	i.		APPLICANT IS ENJOINED OR BANNED FROM SELLING ANY CIGARETTES BY COURT ORDER, STATE OR FEDERAL AGENCY RULING OR DETERMINATION:	YES NO	
34 9	j.		A BRAND FAMILY FORMERLY SOLD BY APPLICANT OR A BRAND FAMILY THAT APPLICANT INTENDED TO SELL IS ENJOINED FROM SALE BY A STATE COURT, STATE AGENCY OR A FEDERAL COURT:	(YES (NO	8 2
	k.		A STATE OR FEDERAL COURT HAS ENTERED A JUDGMENT FINDING THAT APPLICANT ENGAGED IN AN UNFAIR BUSINESS PRACTICE OR UNFAIR COMPETITION RELATING TO THE SALE OF TOBACCO PRODUCTS.	YES (NO	22
	L.	24	APPLICANT SOLD MORE THAN 1,600,000 CIGARETTES IN CALIFORNIA DURING ANY QUARTER YEAR AFTER JANUARY 1, 2000.	C YES C NO	
	m.		APPLICANT FAILED TO TIMELY FILE ANY COMPLETED FORM OR DOCUMENT REQUIRED BY THE RESERVE FUND STATUTE OR REVENUE & TAXATION CODE SECTION 30165.1 AND IMPLEMENTING REGULATIONS:	(YES (NO	pr.

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PART IV: WARKETING AND DISTRIBUTION INFORMATION	1 . 2 1 'm of 2 . 6 1
	district the beauty
	3. 3
1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	ALCOHOLDSON W

TOBACCO PRODUCTS RECLASSIFIED AS CIGARETTE OR RYO TOBACCO LIST ALL TOBACCO PRODUCTS SOLD BY APPLICANT THAT HAVE BEEN RECLASSIFIED WITHIN THE LAST TWO YEARS AS CIGARETTES OR AS ROLL-YOUR-OWN (RYO) TOBACCO BY A FEDERAL AGENCY, STATE OR LOCAL GOVERNMENT.

RECLASSIFIE	NAME OF LOC ED TOBACCO THE	ME OF FEDERAL, STATE OF AL GOVERNMENTAL ENTIT IHAT RECLASSIFIED THE E TOBACCO PRODUCT AS A ARETTE OR RYO TOBACCO	GOVERNMENT ENTITY'S STREET ADDRESS	DATE OF RECLASSIFICATION
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20 %				
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DISTRIBUTORS, WHOLESALERS AND RETAILERS

FOR EACH BRAND THAT APPLICANT INTENDS TO SELL, LIST THE NAME AND ADDRESS OF EVERY CALIFORNIA DISTRIBUTOR, WHOLESALER, OR RETAILER WHICH PURCHASED OR HANDLED TEN PERCENT OR MORE OF APPLICANT'S GROSS CIGARETTE SALES FOR THAT BRAND IN CALIFORNIA IN THE LAST CALENDAR YEAR. DISTRIBUTORS

2	BRAND FAMILY	DISTRIBUTOR	STREET ADDRESS	PHONE NUMBER	
A					
				· · · · · · · · · · · · · · · · · · ·	

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

WHOLESALER

BRAND FAMILY	WHOLESALER	STREET ADDRESS	PHONE NUMBER
			
8		a S a a	

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

RETA	ILERS
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BRAND FAMILY	RETAILER	STREET ADDRESS	PHONE NUMBER	
9 .				
	•			
		a	8 47	

3.	AGREEMENTS	WITH PARTICIPA	ATING MANUFACTURI	ERS (See	Instructions)
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in the same	BRAND FAMILY	PARTICIPATING MANUFACTURER	STREET ADDRESS	PHONE NUMBER
ESSECTION OF THE PERSON OF THE				*
- Address				
				* ;
T SONOSSESSES	- · · ·			

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

AGREEMENTS REGARDING COMPLIANCE WITH THE MSA (See Instructions)

 BRAND FAMILY	NAME	ADDRESS			
	3 - 3				
*					

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

Luchten keren

CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (REV. & TAX. CODE SEC. 30165.1)

5.	AGREEMENTS REGARDING COMPLIANCE WITH THE RESERVE FUND STATUTE (S	See Instructions)
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7.6	BRAND FAMI	LY ·	NAME	ADDRESS	
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ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

F	PART V	MAR	KETING	AND CO	MPLIAN	CEINFORI	MATION	的数据等数的	Market of the
JO.									

MANUFACTURER(S)

FOR EACH BRAND FAMILY, LIST THE NAME AND ADDRESS OF THE MANUFACTURER (I.E., FABRICATOR) OF THE CIGARETTES, IF DTHER THAN APPLICANT. INCLUDE ALL COMPANY NAMES AND ADDRESSES USED BY THE MANUFACTURER(S) IN MAKING CIGARETTES FOR SALE IN THE UNITED STATES.

3	BRAND FAMILY	MANUFACTURER (I.E. FABRICATOR)	ADDRESS
			1 2
dii			
NAME OF THE PARTY	ř		
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S S			
a			

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

HEALTH WARNING ROTATION PLAN

FOR EACH BRAND FAMILY, LIST THE NAME AND ADDRESS OF THE ENTITY WHICH FILED A CIGARETTE HEALTH WARNING ROTATION PLAN WITH THE FEDERAL TRADE COMMISSION BEFORE THE CIGARETTES WERE DISTRIBUTED INTO THE UNITED STATES.

BRAND	FILER	STREET ADDRESS			
11	- * .				

OR EACH BRAND, ATTACH THE FEDERAL TRADE COMMISSION SWRITTEN APPROVAL OF APPROCAUTS ANNUAL CIGARETTE HEALTH ARNING ROTATION PLAN. ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

3.	INGREDIENT F	REPORTING
----	--------------	-----------

FOR EACH BRAND FAMILY, LIST THE NAME AND ADDRESS OF THE ENTITY WHICH SUBMITTED THE INGREDIENT REPORTING INFORMATION TO THE U.S. SECRETARY OF HEALTH AND HUMAN SERVICES AS REQUIRED BY THE FEDERAL CIGARETTE LABELING AND ADVERTISING ACT.

SUBMITTER	STREET ADDRESS
* .	
	<u> </u>
-	
*	
	SUBMITTER

ATTACH CORIES OF AUTOFRIFICATES OF COMPLIANCE RECEIVED FROM THEUS: HEADTHAND HUMANISERVICES FOR APPLICANT'S I ANNUAL INGREDIENT REPORTING REQUIRED BY THE HEDERAL CIGARETTE LABELING AND ADVERTISING ACTIONS U.S.C. S. 1335A).

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

CIGARETTE PACKAGING

###FOR EACH BRAND FAMILY, LIST THE NAME AND ADDRESS OF THE PERSON, COMPANY, OR ENTITY THAT PLACED THE CIGARETTES INTO PACKAGES WITH THE U.S. SURGEON GENERAL'S WARNINGS.

BRAND	PACKAGER	STREET ADDRESS

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

- 5. INTERNET OR MAIL ORDER SALES (SEE INSTRUCTIONS)
 - a. WEBSITES:
 - b. PHYSICAL ADDRESS:
 - c. TOTAL SALES IN CALIFORNIA FOR THE PREVIOUS YEAR:

PARTIME: DISCLOSURE OF ENFORCEMENT ACTIONS AND PRIOR DETERMINATIONS AFFECTING SALES TO DISTRIBUTORS ENFORCEMENT ACTIONS BANNING OR ENJOINING SALES HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 2, 3, AND 4 HAD ANY OF ITS CIGARETTES BANNED OR ENJOINED FROM SALE BY ANY STATE OR FEDERAL COURT OR ADMINISTRATIVE AGENCY WITHIN THE U.S. JURISDICTION? FOR EVERY SUCH ACTION BANNING OR ENJOINING SALES, LIST: (a) THE BRAND FAMILY (IES) BANNED AND/OR ENJOINED; (b) THE GOVERNMENTAL ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) OR PRIVATE PLAINTIFF BRINGING THE ACTION: (c) THE CASE NUMBER: (d) THE NAME AND ADDRESS OF THE GOVERNMENT ATTORNEY OR OFFICIAL OR PRIVATE PLAINTIFF BRINGING THE ACTION. YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION NOT APPLICABLE DENIALS, SUSPENSIONS, REVOCATIONS OF PERMITS OR LICENSES HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 2, 3, AND 4 BEEN DENIED A PERMIT, LICENSE, OR BEEN DENIED ANY OTHER AUTHORIZATION TO ENGAGE IN ANY BUSINESS RELATING TO THE SALE OF CIGARETTES BY ANY GOVERNMENT ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) OR HAD SUCH PERMIT, LICENSE OR OTHER AUTHORIZATION REVOKED, SUSPENDED, OR OTHERWISE TERMINATED? FOR EVERY SUCH DENIAL, SUSPENSION OR REVOCATION OF A PERMIT, LICENSE OR OTHER AUTHORIZATION, LIST: 為) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE THAT HAD SUCH PERMIT, LICENSE OR OTHER AUTHORIZATION REVOKED, SUSPENDED OR OTHERWISE TERMINATED; THE GOVERNMENTAL ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) THAT DENIED, SUSPENDED, OR REVOKED SUCH PERMIT, LICENSE, OR OTHER AUTHORIZATION; c) THE CASE NUMBER, IF ANY; (ii) THE NAME AND ADDRESS OF THE GOVERNMENT ATTORNEY OR OFFICIAL OR PRIVATE PLAINTIFF BRINGING THE ACTION. YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION NOT APPLICABLE CONVICTIONS HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 3, AND 4 BEEN CONVICTED OF ANY CRIME UNDER FEDERAL, STATE OR FOREIGN LAWS IN CONNECTION WITH THE SALE OF CIGARETTES? FOR EVERY SUCH CONVICTION, LIST: (a) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE CONVICTED: (b) THE GOVERNMENTAL ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) THAT PROSECUTED APPLICANT OR OTHER PERSON OR AFFILIATE: (c) THE CASE NUMBER; (d) THE NAME AND ADDRESS OF THE GOVERNMENT ATTORNEY OR OFFICIAL THAT PROSECUTED APPLICANT OR OTHER PERSON OR **AFFILIATE** YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION NOT APPLICABLE 4. DENIAL OF LISTING HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 2, 3, AND 4 BEEN DENIED LISTING ON ANY STATE DIRECTORY, WHICH IS SIMILAR TO THE SUBJECT OF THIS CERTIFICATION? FOR EVERY SUCH DENIAL, LIST: (a) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE DENIED LISTING ON A STATE DIRECTORY; (b) THE TOBACCO PRODUCT MANUFACTURER AND/OR BRAND FAMILY(IES) DENIED LISTING; AND (c) THE STATE WHICH DENIED LISTING. YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION NOT APPLICABLE RESERVE FUND STATUTE COMPLIANCE HAS ANY PERSON LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 2, 3, AND 4, BEEN INVOLVED AS-AN-OFFIGER-OR-OWNER-OF-ANY-OTHER-TOBAGGO-GOMPANY-OR-AFFILIATE-WHICH HAS NOT MADE ITS ESCROW-DEPOSITS AS A-NONPARTICIPATING MANUFACTURER UNDER A STATE RESERVE FUND STATUTE? FOR EVERY SUCH OCCURRENCE, LIST: 1) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE WHICH HAS NOT SATISFIED ITS NPM RESERVE FUND OBLIGATIONS:) THE BRAND FAMILIES FOR WHICH THERE WAS A FAILURE TO COMPLY; AND (c) THE AMOUNTS OF ANY ESCROW DEPOSITS THAT ARE STILL OWED, YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION NOT APPLICABLE

3 ×	U.S. CUST	OMS DOCUM	ENTS						
49	IF THE CIC	SARETTES AP ITS LISTED IN	PLICANT SELLS OR IN A-C:	TENDS TO SELL A	RE NOT MADE IN THE L	UNITED STA	TES, PROV	IDE THE	3 3
:	a. A	COPY OF TH NGREDIENTS	E SWORN STATEMENT TO THE SECRETARY O	(S) OF THE ORIG OF HEALTH AND H	INAL MANUFACTURER IUMAN SERVICES AS RE	THAT IT WIL	L TIMELY S	SUBMIT 681A(C)(1).	
	b A	COPY OF TH	E IMPORTER'S CERTIF HE PRECISE FORMAT (ICATE(S) UNDER OF WARNINGS AI	PENALTY OF PERJURY ID THE ROTATION PLAN	AS REQUIF FOR HEAL	RED BY 19 I	JSC 1681A(NGS.	C)(2)
	ا .	ONSENT TO I MPORTER'S C	MPORT INTO THE UNIT ERTIFICATE(S) UNDEF	ED STATES AS F R PENALTY OF PE	(S) UNDER PENALTY OF EQUIRED BY 19 USC 16 RJURY THAT THE TRAD EQUIRED BY 19 USC 16	81A(C)(3)(A	OR A COP	Y OF THE	
RT	VIII NPN	APPLICA	IT/CERT/FICATION			COLARGO ESTADO AU PARTES EN ESTADO ESTA	Charles III	MARIA MATERIAL DE LA COMPANION	
	AGENT FO	R SERVICE O	F PROCESS .						
	a. 18	APPLICANT	DOMICILED IN THE STA	TE OF CALIFORN	IIA?		YES	□NO	
	b. 18	APPLICANT A	A NON-RESIDENT OR F N CALIFORNIA AS A FO	OREIGN NPM TH	AT HAS REGISTERED TO ATION OR BUSINESS EI	O TITY?	YES	□NO	
	N A R	UST APPOINT COMPLETED EGISTERED A	A RESIDENT AGENT F NOTICE OF APPOINTN GENT'S STATEMENT (OR SERVICE OF IENT OF REGISTE JUS-TOB2).	D "B" ABOVE, APPLICAN PROCESS BY SUBMITTI RED AGENT AND	IT ING: [YES	□ NO	
,	QUALIFIED	ESCROW FU	ND-FINANCIAL INSTITU	ITION	F		-		
	APPLICANT	CERTIFIES T	HAT OF THE DATE OF	THIS CERTIFICAT	ION, APPLICANT:	-			
	a. H	AS ESTABLISH	IED AND CONTINUES	o maintain a Q	JALIFIED ESCROW FUN	D. L	YES	. \square_{NO}	
	, AF	PROVED BY	THE ATTORNEY GENE	RAL FOR THE STA	HAT HAS BEEN REVIEW ATE OF CALIFORNIA AN TATE OF CALIFORNIA.	ED AND [YES	□NO	
	THE QUAL CREATED CALIFORN WEBSITE	IFIED ESCRO ONLY BY USI IA'S MODEL E NT http://caa	W FUND TO BE ELIGI NG THE CALIFORNIA I SCROW AGREEMENT G.State.ca.us/tobacco	BLE FOR THE DI MODEL ESCROW IS AVAILABLE O	OF THE ABOVE-REFERE RECTORY, A QUALIFIE AGREEMENT (JUS-TOE N THE ATTORNEY GEN	ED ESCROW 36), (11 CA	FUND IS		
	QUALIFIED	ESCROW FUN	D DEPOSIT/WITHDRAY	WAL HISTORY FO	R CALIFORNIA				
*	DATE		DEPOSIT		WITHDRAWAL			BALANCE	
		*							
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MY COMMISSION EXPIRES ON:

DECLARATION; ACKNOWLEDGMENT AND SIGNATURE

UNDER PENALTY OF CRIMINAL PROSECUTION UNDER THE LAWS OF CALIFORNIA, I DECLARE AND ACKNOWLEDGE THAT:

- 1. I HAVE READ THE INSTRUCTIONS FOR THIS CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY.
- I UNDERSTAND THAT THE ATTORNEY GENERAL MAY REQUIRE ADDITIONAL INFORMATION AND/OR DOCUMENTATION TO DETERMINE IF APPLICANT IS QUALIFIED FOR LISTING ON THE CALIFORNIA DIRECTORY.
- 3. APPLICANT WILL IMMEDIATELY NOTIFY THE TOBACCO LITIGATION AND ENFORCEMENT SECTION IN THE ATTORNEY GENERAL'S OFFICE (OFFICE OF THE ATTORNEY GENERAL FOR THE STATE OF CALIFORNIA, TOBACCO LITIGATION ENFORCEMENT SECTION, P.O. BOX 944255, SACRAMENTO, CA 94244-2550) IF ANY INFORMATION ON THIS CERTIFICATION CHANGES, BEFORE THE ATTORNEY GENERAL APPROVES THE CERTIFICATION.
- 4. I ACKNOWLEDGE THAT TITLE 11, CALIFORNIA CODE OF REGULATIONS SECTION 999.17 REQUIRES EVERY APPLICANT TO SUBMIT A SUPPLEMENTAL CERTIFICATION WHEN INFORMATION IN THIS CERTIFICATION IS NO LONGER ACCURATE AND COMPLETE. THE SUPPLEMENTAL CERTIFICATION MUST BE SUBMITTED NO LATER THAN THIRTY (30) DAYS AFTER THE INFORMATION HAS BECOME INACCURATE OR INCOMPLETE.
- 5. I ACKNOWLEDGE THAT BUSINESS AND PROFESSIONS CODE SECTION 22980.1 PROHIBITS A MANUFACTURER, DISTRIBUTOR OR WHOLESALER FROM SELLING CIGARETTES FOR RESALE IN CALIFORNIA TO ANY PERSON WHO IS NOT LICENSED BY THE CALIFORNIA BOARD OF EQUALIZATION OR WHOSE LICENSE HAS BEEN SUSPENDED OR REVOKED. SECTION 22980.1 ALSO PROHIBITS IMPORTERS, DISTRIBUTORS, AND WHOLESALERS FROM PURCHASING CIGARETTES FROM A MANUFACTURER THAT IS NOT SO LICENSED.
- 6. I ACKNOWLEDGE THAT BUSINESS AND PROFESSIONS CODE SECTION 22979(A)(3) REQUIRES EVERY MANUFACTURER AND IMPORTER TO CONSENT TO THE JURISDICTION OF THE CALIFORNIA COURTS FOR ENFORCEMENT OF THE CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003 (DIVISION 8.6 OF THE BUSINESS AND PROFESSIONS CODE).
- 7. CALIFORNIA REGULATIONS REQUIRE THAT THIS CERTIFICATION BE SIGNED BY A QUALIFIED COMPANY OFFICER OR OTHER SUCH INDIVIDUAL AUTHORIZED TO BIND THE APPLICANT COMPANY. MY POSITION WITH THE COMPANY AND MY ACTUAL AUTHORITY TO CERTIFY ON BEHALF OF APPLICANT MEETS THE FOREGOING REQUIREMENTS.
- I HAVE EXAMINED THIS CERTIFICATION, INCLUDING ATTACHMENTS AND SUPPORTING DOCUMENTS AND, TO THE BEST
 OF MY KNOWLEDGE AND BELIEF, THIS CERTIFICATION, INCLUDING ATTACHMENTS AND SUPPORTING DOCUMENTS, IS
 TRUE, CORRECT, AND COMPLETE.

NAME OF AUTHORIZED OFFICER:		···		
TITLE:				
EMAIL ADDRESS:				
TELEPHONE:				
SIGNATURE OF AUTHORIZED OFFICER:	30 B	.DA	TE:	-
STATE OF).		
COUNTY OF			V.	= 3
COUNTRY OF		_)		
ON, BEFORE N	1E,	PERSONALLY APPEA	RED	
EVIDENCE) TO BE THE PERSON(S) WHOSE N ME THAT HE/SHE/THEY EXECUTED THE SAME SIGNATURE(S) ON THE INSTRUMENT THE PET THE INSTRUMENT.	IN HIS/HER/THEIR AUTHORIZ	TO THE WITHIN INSTRUMENT CED CAPACITY(IES), AND THA	AND ACKNOWLEDGED TO T BY HIS/HER/THEIR	
WITNESS MY HAND AND OFFICIAL SEAL.				
SIGNATURE:	<u></u>		. •	

THIS CERTIFICATION MUST BE FILED WITH THE ATTORNEY GENERAL'S OFFICE:

MAILING ADDRESS:

OFFICE OF THE ATTORNEY GENERAL FOR THE STATE OF CALIFORNIA TOBACCO LITIGATION AND ENFORCEMENT SECTION P. O. BOX 944255 SACRAMENTO, CA 94244-2550

STREET ADDRESS:

OFFICE OF THE ATTORNEY GENERAL FOR THE STATE OF CALIFORNIA TOBACCO LITIGATION AND ENFORCEMENT SECTION P. O. BOX 944255 SACRAMENTO, CA 94244-2550

OR



NOTICE OF PPOINTMENT OF REGISTERED. SENT AND REGISTERED AGENT'S STATEMENT

(Rev. & Tax. Code § 30165.1)
JUS-TOB2 (2/04)
Page 1 of 2

Please type or print in permanent blue ink. Sign, date, and return original to:

Office of the Attorney General of the State of California Tobacco Litigation & Enforcement Section P.O. Box 944255
Sacramento, CA 94244-2550

Saciamento, CA 94244-2550	
The undersigned Non-Participating Manufacturer ("NPM"),hereby
appoints	as its registered agent. Said registered
agent is authorized to receive service of process on beha	of the NPM. The NPM agrees to do the following:
(1) provide notice to the Office of the Attorney General of	of the State of California ("Attorney General") at least
30 calendar days prior to termination of the authority of	the registered agents and (2) provide proof to the
satisfaction of the Attorney General of the appointment of	of a new agent at least five calendar days prior to the
termination of the existing agent appointment. The NPM	further agrees that if the agent terminates its agency
appointment, the undersigned shall provide notice to the	Attorney General of the termination within five
calendar days and shall include proof to the Attorney Ger	peral of the appointment of a new agent
, , , , , , , , , , , , , , , , , , , ,	icial of alloappointment of a new agent.
I hereby certify and declare that all of the statements and	information contained in this Notice of Appointment
including but not limited to any accompanying statements	s or attachments herewith, are true and complete and
that I am a person authorized to bind the NPM making th	is Notice of Appointment either under the laws of
California or of the jurisdiction where the manufacturer re	esides or is organized. The fallure to file this form is a
basis for removal of the undersigned NPM and its Brand/	amilies from the Directory.
./.	
This Notice of Appointment must be signed a	nd dated in the presence of a notary public.
7	
Signature of authorized representative for NPM:	
Authorized Representative (Print Name)	
Title:	
Principle Place of Business (physical address):	
	\ .
STATE OF	
COUNTY OF	
COUNTRY OF	
On, before me,	
	, personally appeared
satisfactory evidence) to be the person whose name is sul	rsonally known to me (or proved to me on the basis of
to me that he/she executed the same in his/her authorized	d capacity, and that by his/her signature are the
Instrument the person, or the entity upon behalf of which	the person acted executed the instrument
moduline the pergon, of the criticy apon behalf of which	the person acted, executed the instrument.
WITNESS my hand and official seal.	
Transaction of the day seath	
Signature	
My Commission expires:	
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STATE OF CALIFORNIA					DEPARTMENT	OF JUSTICE
NOTICE OF APPOINT (Rev. & Tax, Code § 3	MENT OF REGISTE	RED AGENT &	REGISTERED A	GENT'S STATEM	ENT	. /
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NAME AND ADDRE	CC OF CALTEONA	ITA CTATE DE	CTCTTDTD 40	1		
MAIL AND ADDRE	35 OF CALIFORN	ITA STATE KE	GISTERED AG	ENI:	. /	
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itreet Address (Requ	red-Must be within	n the state of u	California):	,		
		*			/-	(8)
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P.O. Box (Optional):						
City and State:				Zip C	ode:	
elephone:			Facsimile Nur	nber/	-	
-mail address:		(4)(0)		/		
consent to serve as t	the Registered Age	nt in the state	of California for			
he Attorney General in This Notice of Ap	•	. /			of a nota	ry public.
	26			Date:		
gnature:			<u> </u>	Dutt.		ě
						
int Name:				· ·		· · · · · · · · · · · · · · · · · · ·
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rint Name: tle: TATE OF DUNTY OF DUNTRY OF tisfactory evidence) to me that he/she exec	, before to be the person wouted the same in h	me,, p	ersonally known subscribed to the zed capacity, an	to me (or prove within instrum d that by his/he	, personalled to me on tent and ackn	y appeared he basis of owledged n the
tie: TATE OF DUNTY OF DUNTRY OF tisfactory evidence) to me that he/she exec	, before to be the person wouted the same in h	me,, p	ersonally known subscribed to the zed capacity, an	to me (or prove within instrum d that by his/he	, personalled to me on tent and ackn	y appeared he basis of owledged n the
TATE OF DUNTY OF tisfactory evidence to me that he/she executive person,	, before to be the person wouted the same in the or the entity upon	me,, p	ersonally known subscribed to the zed capacity, an	to me (or prove within instrum d that by his/he	, personalled to me on tent and ackn	y appeared he basis of owledged n the
TATE OF DUNTY OF tisfactory evidence to me that he/she executive person,	, before to be the person wouted the same in the or the entity upon	me,, p	ersonally known subscribed to the zed capacity, an	to me (or prove within instrum d that by his/he	, personalled to me on tent and ackn	y appeared he basis of owledged n the
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ignature: rint Name: rint Name: rint Name: ritle: TATE OF OUNTY OF OUNTRY OF n ritisfactory evidence/ to me that he/she execute strument the person, ITNESS my hand and gnature y commission expires	, before to be the person wouted the same in the or the entity upon a official seal.	me,, p hose name is nis/her authoric behalf of whice	ersonally known subscribed to the zed capacity, and the person ac	to me (or prove within instrum d that by his/he	, personalled to me on tent and ackn	y appeared he basis of owledged n the

NOTICE OF APPOINTMENT OF REGISTERED AGENT AND PAGE 1 of 2 REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER (Rev. & Tax Code § 30165.1)

Please type or print in permanent blue ink. Sign, date, and return original to: Office of the Attorney General of the State of California Tobacco Litigation & Enforcement Section

	P.O. Box 944255	
	Sacramento, CA 94244-2550	1
	The undersigned Non-Participating Manufacturer ("NPM"),	
	hereby appoints	
	as its registered agent. Said registered agent is authorized to receive service of process on behalf of the NPM. NMP agrees to do the following: (1) provide notice to the Office of the Attorney General of the State of California General") at least 30 calendar days prior to termination of the authority of the registered agent; and (2) provide p satisfaction of the Attorney General of the appointment of a new agent at least five (5) calendar days prior to the existing agent appointment. The NPM further agrees that if the agent terminates its agency appointment, the NP shall provide notice to the Attorney General of the termination within five (5) calendar days and shall include procedent of the appointment of a new agent. I hereby certify and declare that all of the statements and information contained in this Notice of Appointment, inclimited to any accompanying statements and attachments herewith, are true and complete and that I am a perso bind the NPM submitting this Notice of Appointment either under the laws of California or of the jurisdiction where manufacturer resides or is organized. The failure to file this form is a basis for removal of the undersigned NPM	("Attorney proof to the termination of the M of to the Attorney Cluding but not n authorized to
	Families from the Directory.	and no branc
is the same of the	This Notice of Appointment must be signed and dated in the presence of a notary public.	9
	Signature of authorized representative for NPM:	
	Authorized Representative (Print Name):	ı
Section 2	Title:	
10 montates	Principle Place of Business (physical address):	
	STATE OF	
-	COUNTY OF	٠.
* #	COUNTRY OF	2. (8)
	On, before me,, personally known to me (or proved to me on the basis of	satisfactory
1	evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that he/s same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon the person acted, executed the instrument.	he executed the
١	WITNESS my hand and official seal.	*
	Signature	•
	My Commission expires:	

NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER

(Rev. & Tax Code § 30165.1)

NAME AND ADDRESS OF CALIFORNIA STATE REGISTERED AGENT: ·

	Name:					
	Street Address (Required-Must be within the	state of California):				
	P.O. Box (Optional):					
	City and State:			Zip Code:		
ř.	140 Part 1 Part		Facsimile Number:			
	E-mail address:			***		
erky comoves	I consent to serve as the Registered Agent in (name of NPM), pursuant to California Rever receive Service of Process on behalf of the N	n the state of Califor nue and Taxation Co IPM; to forward mail	de section 30165.1. It to the NPM; and to imr	understand it v	will be my respo	nsibility to he Attorney
	General if I resign or change the office addre This Notice of Appointment must I				tary public.	
T. T. S.				Date: _		
APPENDED.	Printed Name:					· · · · · · · · · · · · · · · · · · ·
all a	Title:		•			
	STATE OF				×	
()	COUNTRY OF		a a			
	On	, before me,	known to me (or prove		personally appe	
75	evidence) to be the person whose name is su same in his/her authorized capacity, and that the person acted, executed the instrument.	ibscribed to the withi	n instrument and acknowledge	owledged to m	ne that he/she ex	xecuted the
	WITNESS my hand and official seal.				87	
20	Signature				5 20	
e • .	My Commission expires:			¥		



CERTIFICATION OF COMPLIANCE AND AFFIDAVID BY NONPARTICIPATING TOBACCO PRODUCT MANUFACTURER REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW

JUS-TOB3 (2/04) Page 1 of 2

Year:	
* If your Company is requir reporting period for which	ed to make deposits into escrow more frequently than annually, indicate the specified deposit was made:
Quarter ending:	Other Period: to
Complete a separate Certif	ication of Compliance for each reporting period
ON THE ATTORNEY GENER. DIRECTORY ARE CONTRAB	AND AND SELL ONLY THE BRANDS OF MANUFACTURERS WHICH ARE LISTED AND AND SUBJECT TO SEIZURE AND FORFEITURE Not Valid Unless a stamp from the Attorney General's Office appears in the box below.
	For Official Use Only
/hich Sell Your Product.	tification of Compliance Must Be Provided to California Distributors And Wholesalers
	Manufacturer's Identification*
Company Name:	
Street Address:	
-mail Address:	
hone Number:	Fax Number:
loard of Equalization (BOE)	Manufacturer's License No.:
All manufacturers (i.e., fab	ricators) must complete and sign this Certification. Use as many copies of this form as
eeded.	object of this form as
ne sales period is: Attach Brand Families Unit :	garettes, including "roll-your-own" tobacco, sold by the manufacturer identified above during Sales Schedule 1 (JUS-TOB4)
art 3: Calculation of Do	
or the sales year: (Use the rate	s listed below to figure the appropriate deposit amount)
2001 - 2002 - The r 2003 - 2006 - The r 2007 and thereafter ne appropriate rate for the sale	cigarette is
ne Inflatiøn Adjustment accord	ng to Exhibit C* of MSA is\$
's is the amount that has been	paid into the Qualified Escrow Fund by the manufacturer identified above: Total: \$
	*See instructions and attached copy of Exhibit C to the MSA

PROOF OF DEPOSIT OF THE ABOVE AMOUNT FROM YOUR FINANCIAL INSTITUTION MUST BE ATTACHED.

•	* ;	. 361	80°	
				=5
STATE OF CALIFORNIA		<i>f</i>	£2 (g	DEPARTMENT OF JUSTICE
CERTIFICATION OF COMPLIANCE AND A	FFIDAVIT BY			DEPARTMENT OF JOS FICE
NONPARTICIPATING TOBACCO PRODUC	T MANUFACTURI	ER ·		
REGARDING DEPOSIT OF RESERVE FUN	IDS INTO ESCRO	N :		. /.
US-TOB2 (2)94) Page 2 of 2				
				·/ ·
Part 4: Firancial Institution Informa	ation			<u> </u>
				/ .
Name:,			/	_
Address:				
Authorized Escrow Agent:			. / .	
Telephone Number:	Fax Num	ber:		
Escrow Account Number:				
Total Funds Held in Separate Account For C	alifornia: \$./ .	
				100 E
Part 5: Notarized Signature		1		2.0
Under penalty of perjury under the laws of t	he state of Californ	nia, I declare that I am	authorized to cert	ify, on behalf of
the Tobacco Product Manufacturer named in	Part 1, that all of	the certifications and in	formation contain	ned in this
Certification of Compliance is complete and	accurate.			
			٠.	
This document must also be signed and date	ed in front of an au	thorized notary public,	who also signs as	s a witness.
	1	. /		1 No. 10 CONTRACTOR 100
Name (Type or Print):	\	/Title:	9	
Signature of Authorized Agent:		Date:		
Subscribed and Sworn to Before Me on this I	Date:		f:	
Signature of Notary Public:		7	-	
Commission Expires:		/		
Name (Type or Print):	X			
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his form must be filed with the Attorney Ger	neral's Office:	2	. \	
/ .	. 0	3		
lailing Address:	100	Street Address:	*	
ffice of the Attorney General	•	Office of the Attorn	ev General	
for the State of California		for the State of C		. \
obacco Litigation & Enforcement Section	on	Tobacco-Litigation-		Section
. Ø. Box 944255		1300 I Street, Suite		
acramento, CA 94244-2550	OR	Sacramento, CA 958		

ATTOMOST OF STREET

STATE OF CALIFORNIA JUS-TOB3 (Rev. 02/2011)

CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW

Quarter ending:		Other Period:	to		¥
Complete a sepa	rate Certification of	Compliance for each repo			
NOTE TO DISTRI	BUTORS: YOU MAY	STAMP AND SELL ONLY	THE BRANDS OF	MANUFACTUR	ERS WHIC
ARE LISTED ON	THE ATTORNEY GE	NERAL'S DIRECTORY: H	TTP://CAAG.STAT	E.CA.US/. PROI	DUCTS NO
LISTED ON THE	DIRECTORY ARE CO	ONTRABAND AND SUBJE	CT TO SEIZURE	IND FORFEITUR	RE.
This Certification	on Is Not Valid Unle	ss a stamp from the Attor	nev General's Off	ice appears in th	e box belo
	•	For Official Use			
	2.0		,	#0	
				3.	
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Wholesalers Whic	h Sell Your Product		Provided to Califor	nia Distributors	and
Wholesalers Whice Part 1: Tobacco	h Sell Your Product Product Manufact	urer's identification*		nia Distributors	and.
Part 1: Tobacco Company Name:	h Sell Your Product Product Manufact	urer's Identification*			
Wholesalers Whice Part 1: Tobacco Company Name: Street Address:	h Sell Your Product Product Manufact	urer's identification*			
Part 1: Tobacco Company Name: Street Address: E-mail Address:	h Sell Your Product Product Manufact	urer's identification*			
Part 1: Tobacco Company Name: Street Address: E-mail Address: Phone Number:	h Sell Your Product Product Manufact	urer's Identification*			
Wholesalers Whice Part 1: Tobacco Company Name: Street Address: E-mail Address: Phone Number: Board of Equalization	h Sell Your Product Product Manufact on (BOE) Manufactur	urer's Identification*	Number:		
Wholesalers Whice Part 1: Tobacco Company Name: Street Address: E-mail Address: Phone Number: Board of Equalization *All manufacturers	h Sell Your Product Product Manufact on (BOE) Manufacture (i.e., fabricators) m	urer's Identification* Fax	Number:		
Wholesalers Whice Part 1: Tobacco Company Name: Street Address: E-mail Address: Phone Number: Board of Equalization *All manufacturers as needed. Part 2: Units Sole Total number of indi	Product Manufact On (BOE) Manufacture (i.e., fabricators) m	Fax er's License No.: ust complete and sign the	Number:is Certification. U	se as many cop	ies of this
Wholesalers Whice Part 1: Tobacco Company Name: Street Address: E-mail Address: Phone Number: Board of Equalization *All manufacturers as needed. Part 2: Units Solo Total number of indictions the sales per	Product Manufact On (BOE) Manufactures (i.e., fabricators) modulus Cigarettes, included is:	Fax er's License No.: ust complete and sign the	Number:is Certification. U	se as many cop	ies of this
Part 1: Tobacco Company Name: Street Address: E-mail Address: Phone Number: Board of Equalization *All manufacturers as needed. Part 2: Units Solo Total number of indicating the sales per (Attach Brand Familia)	product Manufact on (BOE) Manufacture (i.e., fabricators) modulus Cigarettes, inclindis: lies Unit Sales Sched	Fax er's License No.: ust complete and sign the luding "roll-your-own" tobacule 1 (JUS-TOB4)	Number:is Certification. U	se as many cop	ies of this
Part 1: Tobacco Company Name: Street Address: E-mail Address: Phone Number: Board of Equalizatio *All manufacturers as needed. Part 2: Units Solo Total number of indiduring the sales per (Attach Brand Famili Part 3: Calculatio	Product Manufact On (BOE) Manufacture (i.e., fabricators) medical Cigarettes, inclined is: [iles Unit Sales Scheden of Deposit Amo	Fax er's License No.: ust complete and sign the luding "roll-your-own" tobacule 1 (JUS-TOB4)	Number:is Certification. U	se as many cop	ies of this

*See instructions and attached copy of Exhibit C to the MSA

Total: \$_

PROOF OF DEPOSIT OF THE ABOVE AMOUNT FROM YOUR FINANCIAL INSTITUTION MUST BE ATTACHED.

This is the amount that has been paid into the Qualified Escrow Fund by the manufacturer identified above:

STATE OF CALIFORNIA JUS-TOB3 (Rev. 02/2011)

CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW

Name:		
Address:		
Authorized Escrow Agent:		
Phone Number:	Fax Number:	(F)
Escrow Account Number:		
Total Funds Held in Separate Account For California: \$		
-		
Part 5: Notarized Signature		
Under penalty of perjury under the laws of the state of California Tobacco Product Manufacturer named in Part 1, that all Certification of Compliance is complete and accurate. This document must also be signed and dated in front of an interest of the complete and dated in front of the complete	of the certifications and informati	on contained in this
the Tobacco Product Manufacturer named in Part 1, that all Certification of Compliance is complete and accurate. This document must also be signed and dated in front of an Name (Type or Print):	of the certifications and informati authorized notary public, who als Title:	on contained in this
the Tobacco Product Manufacturer named in Part 1, that all Certification of Compliance is complete and accurate. This document must also be signed and dated in front of an Name (Type or Print): Signature of Authorized Agent:	of the certifications and informati authorized notary public, who als Title:Date:	on contained in this
the Tobacco Product Manufacturer named in Part 1, that all Certification of Compliance is complete and accurate. This document must also be signed and dated in front of an Name (Type or Print):	of the certifications and informati authorized notary public, who als Title:Date:	on contained in this
the Tobacco Product Manufacturer named in Part 1, that all Certification of Compliance is complete and accurate. This document must also be signed and dated in front of an Name (Type or Print): Signature of Authorized Agent: Subscribed and Sworn to Before Me on this Date:	of the certifications and informati authorized notary public, who als Title:Date:City of:	on contained in this
the Tobacco Product Manufacturer named in Part 1, that all Certification of Compliance is complete and accurate. This document must also be signed and dated in front of an Name (Type or Print): Signature of Authorized Agent: Subscribed and Sworn to Before Me on this Date: Signature of Notary Public:	of the certifications and informati authorized notary public, who als Title: Date: City of:	on contained in this
the Tobacco Product Manufacturer named in Part 1, that all Certification of Compliance is complete and accurate. This document must also be signed and dated in front of an Name (Type or Print): Signature of Authorized Agent: Subscribed and Sworn to Before Me on this Date:	of the certifications and informati authorized notary public, who alsTitle:Date:City of:	on contained in this
the Tobacco Product Manufacturer named in Part 1, that all Certification of Compliance is complete and accurate. This document must also be signed and dated in front of an Name (Type or Print): Signature of Authorized Agent: Subscribed and Sworn to Before Me on this Date: Signature of Notary Public: Commission Expires:	of the certifications and informati authorized notary public, who alsTitle:Date:City of:	on contained in this

This form must be filed with the Attorney General's Office:

Mailing Address: Office of the Attorney General for the State of California Tobacco Litigation & Enforcement Section P.O. Box 944255

Sacramento, CA 94244-2550

Street Address:

OR

Office of the Attorney General for the State of California **Tobacco Litigation & Enforcement Section**

1300 I Street, Sulte 125 Sacramento, CA 95814

STATE OF CALIFORNIA

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	4557)
	165.1, Health & Saf. Code §§ 104555-104557
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<u>П</u>	f. Code
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1048	-

Date:

☐ Original ☐ Amended

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HIS FORM MIST F	BE CHRATTED WITH THE CENTER OF THE CHRACTER OF		1
	SOUTH THE VEHILLICATE OF COMPLIANCE (JUS-TOB3) FOR THE SPECIFIED REPORTING PERIOD.	PORTING PERIOD.	
ompany is a (Check on	ompany is a (Check one): Manufacturer Importer		
ompany Name: treet Address:	Board of Equalization License Number		
hone Number:	Fax Number:		
If your Company is required to make depo: eporting Period: From (month/date/year):_	If your Company is required to make deposits into escrow more frequently than annually, indicate the specified reporting period for which deposit was made.	sposit was made.	-
NSTRUCTIONS			

- Column A: List all Brand Families sold during this reporting perloa
- Column B. Write "C" after any brand style of Cigarettes, (RYO) after any brand of Roll-Your-Own tobacco, and "LC" after any brands of Little Cigars.
- Column C: List all units sold in California during the reporting period, i.e., annual quarterly or other specified period. (1 Unit = an individual cigarette or individual Little digar or .09 oz. of RYO.)
 - Column D: If the reporting company is not the manufacturer (i.e. fabricator,) provide the name and street address of the manufacturer(s).

Attach additional sheets, as necessary, to provide a complete answer.

A	B	٠	
BRAND FAMILY NAME(S)	PRODUCT	UNITS SOLD	MANUFACTURER (i.e. FABRICATOR) NAME & ADDRESS
	. ,		
Complete information and declaration on and			

LIES UNIT SALES SCHEDULE 1 BRAND FA. STATE OF CALIFORY

(Rev. & Tax Code § 30165.1, Health & Saf. Code §§ 104555-104557) JUS-TOB4(2/04) Page 2 of 2

Company Name:

This page requires the dompany to report the total sales made in California during the preceding calendar year. Rev. & Tax Code § 38165.1(b)(2)(a).

INSTRUCTIONS:

- Column A: List all Brand Families sold in the preceding calendar year. Indicate by asterisk (*) any Brand Family that is no longer being sold in California.
 - Write "C" after any brand style Of Cigarettes, (RYO) after any brand of Roll-Your-Own tobacco, and "LC" after any brands of Little Cigars.
- Column C: List the total units sold in California during the preceding calendar year. (1 Unit = an individual elgarette or individual Little Cigar or .090z. of RYO 1Unit = an individual cigarette or .090z. of RYO or Individual Little Cigar.
- Column D: If the reporting company was not the manufacturer (i.e., fabricator), provide name and street address of the manufacturer (i.e. fabricator) of the

Attach additional sheets, as necessary, to provide a

		-		T	<u> </u>	T- -		
Δ	MANUFACTURER (1.e. FABRICATOR) NAME & ADDRESS							
7	TOTAL UNITS		<i>/</i> .					
В	PRODUCT TYPE	1			V.2.			
A	BRAND FAMILY NAME(S)							\

Under penalty of perjupy, under the laws of California, I declare that I am authorized to certify, on behalf of the reporting company named above, that all of the information contained in this form is complete and accurate.

	Fax No	
Date:	Phone No.:	e-mail address:
Signature of Company Officer Print Company Officer Name	Officer T	

DEPARTMENT OF JUX PAGE 1 of 2

BRAND FAMILIES IIT SALES SCHEDULE 1 (Rev. & Tax Code § 30165.1, Health & Saf. Code §§ 104555-104557)

STATE OF CALIFORNIA JUS-TOB4 (Rev. 02/2011)

Ď	☐ Original ☐ Amended Date:
THIS FORM MU	THIS FORM MUST BE SUBMITTED WITH THE CERTIFICATE OF COMPLIANCE (1) IS. TORAL FOR THE SPECIFIC BETWEEN
Company is a (Che	Company is a (Check One): Manufacturer
Company Name:	
Street Address:	Board of Equalization License Number:
Phone Number:	Fax Number: F-mail Address:
If your Company i	required to make deposits into escrow more fractionally these and the secretary than the secretary that the secretary than the secretary that the secretary than the
Reporting Period:	Reporting Period: From (month/date/year):
INSTRUCTIONS	
Column B.	
	Vivire C. after any brand style of Cigarettes, (RYO) after any brand of Roll-Your-Own tobacco, and "LC" after any brands of Little Cigars. List all units sold in California during the reporting benind ite. annual quarterly or other engated (1.1).
individual L	individual Little Cigar or .09 oz. of RYO.) <u>Column D</u> : If the reporting company is not the manufacturer (i.e. fabricator) provide the name and street additional of the second street of the second
Attach additional sl	Attach additional sheets, as necessary, to provide a complete answer.
The state of the s	NAMES ADDRESS
.	
Complete informa	Complete information and declaration on page 2.

DEPARTMENT OF JL PAGE 2 of 2

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BRAND FAMILIE. NIT SALES SCHEDULE 1 (Rev. & Tax Code § 30165.1, Health & Saf. Code §§ 104555-104557) TE OF CALIFORNIA FTOB4 V 02/2011)

Company Name:	ie:	
This page requires INSTRUCTIONS Column A:	the company to report the total sale List all Brand Families sold in the	ir. Rev. & Tax Code § 30165.1(b)(2)(a).
Column C	Nite "C" after any brand style of Cigarettes, (RYO) after any brand of Roll-Your-Own tobacco, and "LC" after any brands of Little Cigars. List the total units sold in California during the preceding calendar year. (1 Unit = an individual cigarette or individual Little Cigar or .09 oz. of If the reporting company is not the manufacturer (i.e. fabricator), provide the name and street address of the company is not the manufacturer (i.e. fabricator), provide the name and street address of the company is not the manufacturer (i.e. fabricator), provide the name and street address of the company is not the manufacturer (i.e. fabricator).	orand Family that is no longer being sold in California. acco, and "LC" after any brands of Little Cigars. dual cigarette or individual Little Cigar or .09 oz. of
the Brand Attach additional s	the Brand Family. Attach additional sheets, as necessary, to provide a complete answer	eer address of the manufacturer (i.e. fabricator) of
	A The second of	, L
	BRAND FAMILY NAME(S)	MANUFACTURER (16. FABRICATION)
F		
Under penalty of p information contair	Under penalty of perjury, under the laws of California, I declare that I am authorized to certify, on behalf of the reporting company named above, that all of the information contained in this form is complete and accurate.	eporting company named above, that all of the
Signature of Company Officer:	ompany Officer.	
Print Company Officer Name:	Phone	Sox No.
Print Company Officer Title:		

WAIVER OF TRIBAL SOVERIGN MUNITY BY NATIVE AMERICAN TRIBE

RESOLUTION OF THE	
WHEREAS	
[Name of Tobacco Manufacturer] is owned by the	•
("the Tribe"), is a business arm of the Tribe, and/or is formed by the Tribe under the provisions of the	16
Tribe's constitution or laws;	
140 1990 700	34
WHEREAS, and/orand/or	20
[Name of Importer] Was formed for all business purposes allowed	
under the laws of the Tribe, including the manufacture of cigarettes and tobacco products;	
WHEREAS, the premises and manufacturing facility of the foregoing cigarette and/or tobacco	
manufacturer and the premises of cigarette and/or tobacco importer are located on the Tribe's Reservation	
or other Indian Country;	
WHEREAS, has applied to the State of	4
California to be placed on the State of California Directory of compliant tobacco manufacturers whose	
products may be legally sold in the State of California;	
WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco	
Directory, to the full extent allowed by law, be subject to State regulations and enforcement of	
California law, including being susceptible to all remedies and enforcement measures permitted under California law, WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco	
Directory either sign the Master Settlement Agreement and make payments pursuant to that	
agreement or make escrow deposits as required by the California reserve fund statute (Health & Safety	
Code, sections 104555-104557.1);	74
WHEREAS, the State of California requires that all tobacco manufacturers sell cigarettes and	
tobacco products only to a distributor, wholesaler, importer, retailer or other person holding a valid license	
from the California Board of Equalization,	
WHEREAS, the State of California requires that the distributer either pay applicable state taxes	
and surcharges on sales of cigarettes and tobacco products in the State of California or collect them from	*
he consumer,	
WHEREAS, because of the location of and the	
[Name of Manufacturer] on the Tribe's Reservation or other	
IName of Importer) Indian Country and because the manufacturer and/or the importer is owned by the Tribe, is a business	
arm of the tribe or is owned by members of the Tribe, the manufacturer and/or the importer may be	
shielded by Tribal Sovereign Immunity or treaty rights from full enforcement and remedies available against	
bacco manufacturers, and:	



WAIVER OF TRIBAL SOVERIGN MUNITY BY NATIVE AMERICAN TRIBE

WHEREAS, the protection afforded by Tribal Sovereign Immunity and treaty rights includes immunity from suit, liability, judgment and collection, including enforcement of judgments on tribal land by way of attachment of property or otherwise, the State of California requires that the manufacturer and/or the importer and their owner(s) waive tribal sovereign immunity and treaty rights, agree to sell only to persons licensed by the California Board of Equalization.

THEREFO	RE, the			Indian Nation, through	gh
		[Name of			15 (9)
has on this	. [Name day of	of Tribal Entity Authorized			a the
	75 N	[Month]	, adop	oted this Resolution waiving	y ine
Tribe's immunity an	id treaty rights a	is follows:	±//.	# 100 # 100	
The	[Nan	ne of Tribel	hereby w	aives it sovereign immunit	y and
treaty rights against			tion with respect to	o the obligations and dutie	s of
14		and/			
Name of	Tobacco Manufacturer]			[Name of Tobacco Importer] 55 et seq.), the California	f-L
				nd Tobacco Products Licer	
of 2003, (Bus. & Pro	of. Code, § 2297	70 et seq.), regulat	ions implementing	those laws and any other	
California law, rule,	or regulation tha	at pertains to the s	ale of cigarettes a	nd tobacco products in the	State of
California. The T	be recognizes a	and agrees that the	foregoing regulat	ory laws (reserve fund sta	tute.
Here				ct of 2003), which require	
	. Will 1995 Will		19TE 1874. 3	41 02 NA 142 NA	(1) 1116
and the second				ry of compliant tobacco	27
ompanies, and (3)	state licensing,	apply equally to ev	veryone, including	the Tribe, and are pure re	gulations
hich impose their r	estrictions for a	public purpose un	related to revenue	generation. In so waiving	its ·
mmunity, the Tribe	recognizes and	agrees, that any s	uits, or administra	tive actions brought agains	st .
		and/o	or		a ×
Name (s) nd their owner	of Manufacturer) elating to the du	ties and obligation	s referenced abov	[Name of Importer] re may be brought in the C	alifornia
uperior Court, and	that all such act	tions and proceedi	ngs, shall be gove	rned by California's substa	antive
nd procedural law.				1	
The Tribe ac	rees that		**		and
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			[Name of Manufacturer		_ and
	me of importer			nia distributors, wholesale	3.5
				lization. The Tribe agrees	
distributor(s) will o	collect and remit	all taxes, surchar	ges, and escrow d	eposits imposed by Califor	rnia law,
nd all subsequent a	mendments the	reto, on sales to p	ersons who are no	ot members of the Tribe in	the
me_manner_as_req	uired-of-all-othe	r-such-sales-of-cig	arettes-and-tobaco	co-products-under-Californi	a
				f the names and addresses	
				vill use for distribution in the	
California.			a.o. or importer w	ase for distribution in the	o state
Callottid.			22	*	



NAIVER OF TRIBAL SOVERIGN MUNITY BY NATIVE AMERICAN TRIBE

The Tribe agrees to enact and enforce such tribal laws as are necessary to implement the California tax, surcharge and escrow deposit laws that apply to sales to persons who are not members of the Tribe, including the right of the State to audit and to assess and collect the taxes, surcharges and escrow deposits due. The Tribe agrees that upon the request of the State, the Tribe. [Name of Manufacturer] [Name of importer] will assist the State of California in the assessment and collection of any California taxes, surcharges and escrow deposits due. Finally, the Tribe agrees to the jurisdiction of the California Superior Court over the Tribe, waives personal service of process, and agrees that service of process by certified or registered mail, return receipt requested, to the following address shall constitute adequate service: [Owner tribal members name] [Street Address or P.O. Box] [City and State, postal code] Adopted this day of [Month] Appropriate Nation Officer Appropriate Nation@fficer Appropriate Nation Officer

Attached to this Resolution is the letter from legal counsel for the Tribe to the California Attorney General evidencing legal counsel's written legal opinion to the State of California that the Tribal entity(s) or officer(s) adopting this Resolution and waiving the Tribe's sovereign immunity and treaty rights is/are authorized under Tribal law to do so and have the ability to bind the Tribe, and that all procedures required by Tribal and Federal law (including, if applicable, the Foreign Sovereign Immunities Act of 1976 (28 U.S.C. section 1605(a)(1)), were followed and that the actions in waiving sovereign immunity and treaty rights are binding and enforceable under Tribal, Federal and California State law.

STATE OF CALIFORNIA JUS-TOBIO (Orig. 02/2011)

WAIVER OF SOVEREIGN IMM 'TY BY GOVERNMENT-OWNED TOBACCO COMPANY

Manufacturer:		
Distributor:		
WHEREAS, the	[Insert Manufacturer's Name]	was formed for all business and
commercial purposes allowe	d under the laws of the country of	, including
the manufacture of cigarette	and tobacco products, export and sale of	cigarette and tobacco products in the
United States, and specifica	ly the State of California;	
WHEREAS,	[insert Manufacturer's Name]	has applied to the State
of California to be placed on	the State of California Directory of compli	ant tobacco manufacturers whose products
may be legally sold in the St	ate of California.	
WHEREAS, the Stat	e of California requires that all tobacco m	anufacturers on the State Tobacco
Directory, to the full extent al	lowed by law, be subject to State regulation	ons and enforcement of California
law, including being suscepti	ble to all remedies and enforcement meas	sures permitted under California law.
WHEREAS, the Stat	e of California requires that all tobacco ma	anufacturers on the State Tobacco
Directory either sign the Mas	er Settlement Agreement and make payr	nents pursuant to that agreement or make
104557.1);	by the California reserve fund statute (He	
	wholesaler, importer, retailer or other per	
California Board of Equalizati	ón;	
WHEREAS, the State	of California requires the distributor either	er pay applicable state taxes and
surcharges on sales of cigare	ttes and tobacco products in the State of	California or collect them from the
consumer;		* 1
WHEREAS, because	Insert Me	onufacturer's Name] and of country of
	by government sovereign immunity or tr	eaty rights from full enforcement and
remedies available against tol	pacco manufacturers, and;	
WHEREAS, the prote	ction afforded by government Sovereign I	mmunity and treaty rights includes
mmunity from suit, liability, jud	igment and collection, including enforcem	ent of judgments on the government-
owned-companies-by-way-of-a	ttachment of property or otherwise, the S	tate-of-California-requires-that
 Insert Manufacturer's N	and	Distributor's Name, If any) their
owners and Government of the	country of	

STATE OF CALIFORNIA JUS-TOB10 (Orig. 02/2011)

WAIVER OF SOVEREIGN IMM/ TY BY GOVERNMENT-OWNED TOBACCO COMPANY

	[Name of Ambassador to the United States] , on this day	3,
of	, 20, waives sovereign immunity and treaty rights of the country of	
	as follows:	
20	[Insert Country] hereby expressly waives it	
sovereign immunity and treaty rights	against suit, liability, judgment and collection with respect to the foregoing	
	ations and duties under the California's reserve fund statute (Health & Saf.	
14	nia tobacco directory law (Rev. & Tax Code, § 30165.1), the California	
7 7	ensing Act of 2003 (Bus. & Prof. Code, § 22970 et seq.), regulations	
	ner California law, rule or regulation that pertains to the sale of cigarettes and	
tobacco products in the State of Calif		
The Government of		
	oing regulatory laws (reserve fund, statute, tobacco directory law, the	
	ducts Licensing Act of 2003) applicable to commercial activities involving	
10 10	ch require (1) the creation of a reserve fund, (2) qualifying for listing on a	
	nies, and (3) state licensing, apply equally to everyone, including the	
	and are pure commercial regulations which	
Act of 1976 (28 U.S.G. section 1605)	al activity, within the meaning of the federal Foreign Sovereign Immunities (2)) for a public purpose. In so waiving its immunity, the Government of	
	recognizes and agrees that any suits, or administrative actions brought	
gainst [Insert Manufacturer's	Name] and[Insert Distributor's Name, if any]	95
r the Government of	relating to the duties and obligations referenced	*
bove, may be brought in the Californ	a Superior Court, and that all such actions and proceedings, shall be	
overned by California's substantive a	nd procedural law.	
The Government of	agrees that	(1)
[insert Manufacturer's Name]	, and shall	
nly sell cigarettes and/or tobacco pro	[insert Distributor's Name, If any] ducts to California distributors, wholesalers, importers and retailers who	
re licensed by the California Board of		
The Government of	[Insert Country] , agrees that [Insert Distributor's Name, if any]	
stributing company will impose and c	[Insert Country] [Insert Distributor's Name, If any] collect and remit all taxes, surcharges and escrow deposits imposed by	
	endments thereto, on sales to purchasers in California and comply with all	
	ons as if the sales of cigarettes and tobacco products occurred entirely in	
,	agrees to enact and enforce such	
les, procedures and laws as are nece	essary to implement the California tax, surcharge and escrow deposit laws	10
	nia, including the right of the State to audit and to assess and collect the	
kes, surcharges and escrow deposits		



WAIVER OF SOVEREIGN IMM TTY BY GOVERNMENT-OWNED TOBACCO COMPANY

Finally, the Government of		agrees that upon the request of the
State, the Government	. [Insert Country]	
and	[Insert Country]	[Insert Manufacturer's Name] Alifornia in the assessment and collection o
[Insert Distributor's Name, If any] any California taxes, surcharges and esc		and the assessment and conection o
. Finally, the Government of	·	agrees to the jurisdiction of the
California Superior Courts over their pers	ons, waive personal service o	of process, and agree that
service of process by certified or registere	ed mail, return receipt request	ted, to the following address shall
constitute adequate service:		V 88
[Manufacturer's Name]		
[Street Address or P.O. Box] [City and State, Postal Code]		
[Only and State, Postal Code]	1	
Executed this day of	•	20
	[Month]	
	[Ambassador to the United States]	<u> </u>
[Ambassador to the United States] of the Country of	1	
Attached to this Resolution is the		
evidencing legal counsels written legal op adopting this Resolution and waiving the s		a that the Entity(s) or officer(s)
is/are auti	horized under the laws of the	country of
to do so and have the ability to bind the Go	overnment and country of	and that all
procedures required by the laws of the cou	intry of	and Federal law (including
specifically, Foreign Sovereign Immunities	Act of 1976 (28 U.S.C. section	on 1605(a)(1)), were followed and that the
actions in waiving sovereign immunity and		
of and unde	and the second second	3.5983

STATE OF CALIFORNIA JUS-TOB 11 (Orig. 02/2011)

STANDARD WAIVER OF SOVEREIGN IMMUNITY BY TOBACCO COMPANY

WHEREAS,	
represents that it is not owned in any part by a governmental entity and that it is not operated for	or the benefit of a
government entity or Native American tribe;	
WHEREAS, was formed for all busine	ess and
commercial purposes allowed under the laws of the country of	, state
or jurisdiction of, including the manufacture and	
and tobacco products in the United States, and specifically the State of California;	
WHEREAS, has applied to the State	e of California to
be placed on the State of California Directory of compliant tobacco manufacturers whose produ	icts may be legally
sold in the State of California;	
WHEREAS, the State of California requires that all tobacco manufacturers on the state	Tobacco
Directory, to the full extent allowed by law, be subject to State regulations and enforcement of C	California law,
including being susceptible to all remedies and enforcement measures permitted under Californ	nia law;
WHEREAS, the State of California requires that all tobacco manufacturers on the state	Tobacco
Directory, either sign the Master Settlement Agreement and make payments pursuant to that ag	greement or
ake escrow deposits as required by the California reserve fund statute;	
WHEREAS, the State of California requires that all tobacco manufacturers sell cigarette	es and tobacco
products only to a distributor, wholesaler, importer, retailer or other person holding a valid licens	se from the
California Board of Equalization,	
WHEREAS, the State of California requires that the distributor either pay applicable state	
surcharges on sales of cigarettes and tobacco products in the State of California or collect them	from the
consumer;	
THEREFORE, [Insert Manufacturer's Name]	
hereby expressly waives any claim or defense based in whole or in part on sovereign immunity	
including but not limited to any claims or defenses based on the fact that any manufacturer's fac	ilities are located
on tribal or government lands and/or that its owner or owners are members of a Native American	n tribe against
suit, liability, judgment and collection with respect to the manufacturer's obligations and duties un	nder the
California reserve fund statute (Health & Saf. Code, § 104555 et seq.), the California Tobacco D	-
(Rev. & Tax Code, § 30165.1), the California Cigarette and Tobacco Products Licensing Act of 2	2003 (Bus & Prof.
Code, § 22970 <i>et seq.</i>), regulations implementing those laws and any other California law, rule o	or regulation that
pertains to the sale of tobacco products in the state of California.	
In so waiving its immunity, the manufacturer,	
ecognizes and agrees, that any suits, or administrative actions brought against the manufacture	
affiliates relating to the duties and obligations referenced above, may be brought in the California	
and that all such actions and proceedings, shall be governed by California's substantive and proc	cedural law.



STANDARD WAIVER OF SOVEREIGN IMMUNITY BY TOBACCO COMPANY

agrees that it and its U.S. importer(s), if any,	
distributor or distributors [attach names and addresses of all distributors] shall only sell to California distributors,	
wholesalers, importers and retailers that are licensed by the California Board of Equalization.	× .
agrees that it or its distributor(a) will impose and	194
collect and remit all taxes, surcharges and escrow deposits imposed by California law, and all subsequent	
amendments thereto, on sales to purchasers in California and comply with all applicable California laws and	¥
regulations as if the sales of cigarettes and RYO tobacco occurred entirely in the state.	
agrees to enact and enforce such company rules and	ú
procedures as are necessary to implement the California tax, surcharge and escrow deposit laws that apply to	
sales to persons in California, including the right of the State to audit and to assess and collect the taxes,	
surcharges and escrow deposits due.	
agrees that upon the request of the State, the	
manufacturer and its distributor or distributors will assist the State of California in the assessment and collection	
of any California taxes, surcharges and escrow deposits due.	
Finally, the agrees to the jurisdiction of the	
alifornia Superior Court, waives personal service of process, and agree that service of process by certified or	
registered mail, return receipt requested, to the following address shall constitute adequate service:	
Manufacturer's Name]	
Street Address or P.O. Box	
City and State, Postal Code]	10.0
Adopted this day of, 20	
[Month]	
Attached to this Resolution is the letter from legal counsel,	50
n this matter for the Manufacturer , to the California	
Attorney General evidencing legal counsel's written legal opinion to the State of California that the Entity(s) or	
fficer(s) adopting this Resolution and waiving the sovereign immunity and treaty rights of the manufacturer	
s/are authorized under the laws of the country of	
ave the ability to bind the manufacturer and that all procedures required by the laws of the country of	
and by any federal, state or tribal law were followed and that the	4
ctions in waiving sovereign immunity and treaty rights are binding and enforceable under the laws of the country	
and under any applicable federal, tribal and California law.	<u> Carrollisa</u>

Amended

STANDARD WAIVER OF SOVEREIGN IMMUNITY BY TOBACCO MANUFACTURER OR IMPORTER

	WHEREAS,[Manufacturer's or Importer's Name]	represents that it is not a foreign state or
directly		within the meaning of the Foreign Sovereign Immunities
	8 U.S.C. § 1603;	
	WHEREAS,[Manufacturer's or Importer's Name]	represents that it is not owned by.
charte	[Manufacturer's or Importer's Name] red by, operated for the benefit of, or an "arm" of a l	Native American Tribe;
	WHEREAS,[Manufacturer's or Importer's Name]	was formed for all business and
comme	[Manufacturer's or Importer's Name] ercial purposes allowed under the laws of the countr	y of, state
		, including the manufacture and sale of cigarettes
	bacco products in the United States, and specifically	V 1233
*	THE STATE OF THE S	has applied to the State of California to
be plac		tobacco manufacturers whose products may be legally
	the State of California;	
	WHEREAS, the State of California requires that all	tobacco manufacturers on the State Tobacco
Directo	ry, to the full extent allowed by law, be subject to St	
	ng being susceptible to all remedies and enforcemen	
	WHEREAS, the State of California requires that all	
Directo	ry, either sign the Master Settlement Agreement and	
make e	scrow deposits as required by the California reserve	e fund statute;
	WHEREAS, the State of California requires that all	tobacco manufacturers sell cigarettes and tobacco
product	s only to a distributor, wholesaler, importer, retailer	or other person holding a valid license from the
Californ	ia Board of Equalization;	
	WHEREAS, the State of California requires that the	distributor either pay applicable state taxes and
surchar	ges on sales of cigarettes and tobacco products in t	he State of California or collect them from the
consum	er;	
	THEREFORE,	ufacturer's or Importer's Name]
hereby e	expressly waives any claim or defense based in who	ole or in part on sovereign immunity and treaty rights,
including	g but not limited to any claims or defenses based or	the fact that any of the manufacturer's facilities are
located	on tribal or government lands and/or that its owner o	or owners are members of a Native American tribe,
against s	suit, liability, judgment and collection with respect to	the manufacturer's obligations and duties under the
Californi	a reserve fund statute (Health & Saf. Code, § 1045	55 et seq.), the California Tobacco Directory Law
Rev. &	Tax. Code, § 30165.1), the California Cigarette and	Tobacco Products Licensing Act of 2003 (Bus & Prof.
ode, §	22970 et seq.), the Cigarette and Tobacco Products	Tax Law (Rev. & Tax. Code, Division 2, Part 13,
30001 et	t seq.), regulations implementing those laws, and ar	y other California law, rule or regulation that pertains
o the sa	le of tobacco products in the state of California.	

STATE OF CALIFORNIA JUS-TOB 11 (Rev. 08/2011)

STANDARD WAIVER OF SOVEREIGN IMMUNITY BY TOBACCO MANUFACTURER OR IMPORTER

In so waiving its immunity,		- ide at include an Include	tarla Nama			_
recognizes and agrees, that any suits,	اسا or administrative actions t	rought agains	t the mai	nufacturer o	or any of its	
affiliates relating to the duties and oblig		280 200 2			70	-
					0.7	۲,
and that all such actions and proceeding				A. C. C. C.		
The state of the s	orter's Name]		1.5			
manufacturer and its distributor or distri	butors will assist the State	of California	in the ass	sessment a	and collection	Č
of any California taxes, surcharges and	escrow deposits due.					
Finally,	er's or Importarie Namel	agrees t	o the juri	sdiction of	the	
California Superior Court, waives perso						
registered mail, return receipt requested				OW THE SECRETARY		
		Orian correction	.o aacqui		•	
[Manufacturer or Importer's Name]		35		= 2		
[Street Address or P.O. Box]	* *	*				
[City and State, Postal Code]				Ell .		
19	*				(2)	
Executed thisday of	IMon	61		, 20		
	[MOIII	"		150	(10)	
	26					
*	9	13.	*			
5 B "	- 10 - 10				7).	
[Signature of company official authorized	to bind Manufacturer/Importe	 er]	¥			
a .			79			
[Printed name of company official authorize	d to bind Manufacturer//			% %	6	
i miles hame of company official authorize	a to bina manaracture/////po	reil				



UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY JUS-TOB12 (Rev. 02/2011) PAGE 1 of 3

Statutory Requirements

Pursuant to California Revenue and Taxation Code section 30165.1(b)(3)(E) and (f)(4), a Non-Participating Manufacturer ("NPM") located outside of the United States must provide a declaration from each of its importers to the United States that such importer accepts joint and several liability with the NPM for:

All escrow deposits due under Health and Safety Code section 104557 and implementing regulations;

2. All penalties assessed in accordance with Article 3 (commencing with Section 104555) of Chapter 1 or Part 3 of Division 103 of the Health and Safety Code;

3. Payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required by Revenue and Taxation Code section 30165.1, including, but not limited to, all refunds resulting from the removal of the manufacturer or any of its brand families from the California tobacco directory.

The importer must also:

Appoint a resident agent for service of process in California;

2. Consent to the jurisdiction of the California courts for the purpose of enforcement of Division 8.6 (commencing with section 22979) of the Business and Professions Code, Sections 104555 to 104557, inclusive, of the Health and Safety Code, Section 30165.1 of the Revenue and Taxation Code, and regulations adopted pursuant

3. Waive any sovereign immunity defenses in a form and manner acceptable to the Attorney General or post a surety bond in a form and manner directed by the Attorney General, as required by Business & Professions Code section 22979(a)(4); and

Attach a copy of the current tobacco importer's permit issued by the U.S. Alcohol and Tobacco Trade Bureau 4. with any amendments.

*	
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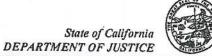
importer information		Ø.	30	
Importer Name:				
Contact Name and Title:				
Mailing Address:	:			
Phone Number:		Fax Number:		×
E-Mail Address:				·
Federal Taxpayer ID Number:			*****	
Non-Participating Manufacturer Idea Importer declares that it is a United Sta you import into the United States. Cor	ates importer for t	he following NPM. (Please ide or each foreign NPM from who	antify below the foreign N m you import cigarettes o	VPM whose products or tobacco products.
Manufacturer Name:	70 5-0-40			
Mailing Address:				
Phone Number:		Fax Number:		
E-Mail Address:				



UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY JUS-TOB12 (Rev. 02/2011) PAGE 2 of 3

Mailing Address:		· · · · · · · · · · · · · · · · · · ·	
Manning Addiess.			
Phone Number:	Fax Number:		
-Mail Address:			
roof of Appointment: Attach notarized Imporm (JUS-TOB13).	porter's Notice of Appointment of Registered Agen	t and Registered Agent	
	e - 20	· · · · · · · · · · · · · · · · · · ·	
nporter's Declaration		(2	
certify that, based upon my personal known and accurate, and that I am authorized, und ganized, to bind the importer making this	wledge, all of the information contained in this declar der the laws of the state of California or the jurisdic certification.	ration and any attachments are tion where the importer resides	true or is
ursuant to Revenue and Taxation Code several liability with the above identified Nor	ection 30165.1(b)(3)(E) and (f)(4), I declare that the participating Manufacturer for:	importer accepts strict, joint ar	id
) All escrow deposits due under Health ar	nd Safety Code section 104557 and implementing	regulations	
	Market to the second se	Section and the second contraction is	88 20-0 - CV
e Health and Safety Code; and	ith Article 3 (commencing with Section 104555) of	Chapter 1 of Part 3 of Division 1	03 of
\D			
1765.1, including, but not limited to, all refu	es, penalties, and refunds imposed or required by in unds resulting from the removal of the manufacture	Revenue and Taxation Code sec or or any of its brand families from	ction m
P165.1, including, but not limited to, all refu e California tobacco directory.	es, penalties, and refunds imposed or required by I unds resulting from the removal of the manufacture	Revenue and Taxation Code sec or or any of its brand families from	n m
e California tobacco directory. addition, I also declare that the importer:	unds resulting from the removal of the manufacture	Revenue and Taxation Code sec or or any of its brand families from	otion m
addition, I also declare that the importer: 1. Has appointed a resident agent 2. Consents to the jurisdiction of the section 22979) of the Business a Code, Section 30165.1 of the Re 3. Has waived any sovereign immu	es, penalties, and refunds imposed or required by a unds resulting from the removal of the manufacture of the service of process in California; the California courts for the purpose of enforcement and Professions Code, Sections 104555 to 10455 to evenue and Taxatlon Code, and regulations adopt unity defenses in a form and manner acceptable to the directed by the Attorney General, as required by	of Division 8.6 (commencing with inclusive, of the Health and Seed pursuant thereto; and	m ith afety
addition, I also declare that the importer: 1. Has appointed a resident agent 2. Consents to the jurisdiction of the section 22979) of the Business a Code, Section 30165.1 of the Re 3. Has waived any sovereign immusurety bond in a form and manne 22979(a)(4).	inds resulting from the removal of the manufacture for service of process in California; the California courts for the purpose of enforcement and Professions Code, Sections 104555 to 10455 evenue and Taxatlon Code, and regulations adopt unity defenses in a form and manner acceptable to the directed by the Attorney General, as required by	of Division 8.6 (commencing with inclusive, of the Health and Seed pursuant thereto; and	m ith afety
addition, I also declare that the importer: 1. Has appointed a resident agent 2. Consents to the jurisdiction of the section 22979) of the Business a Code, Section 30165.1 of the Re 3. Has waived any sovereign immusurety bond in a form and manne 22979(a)(4).	inds resulting from the removal of the manufacture for service of process in California; the California courts for the purpose of enforcement and Professions Code, Sections 104555 to 10455 evenue and Taxatlon Code, and regulations adopt unity defenses in a form and manner acceptable to the directed by the Attorney General, as required by	of Division 8.6 (commencing with inclusive, of the Health and Seed pursuant thereto; and	m ith afety
addition, I also declare that the importer: 1. Has appointed a resident agent 2. Consents to the jurisdiction of the section 22979) of the Business a Code, Section 30165.1 of the Re 3. Has waived any sovereign immusurety bond in a form and manne 22979(a)(4).	inds resulting from the removal of the manufacture for service of process in California; the California courts for the purpose of enforcement and Professions Code, Sections 104555 to 10455 evenue and Taxatlon Code, and regulations adopt unity defenses in a form and manner acceptable to the directed by the Attorney General, as required by	of Division 8.6 (commencing wind), inclusive, of the Health and Sied pursuant thereto; and the Attorney General or poster Business & Professions Code	m ith afety
addition, I also declare that the importer: 1. Has appointed a resident agent 2. Consents to the jurisdiction of th section 22979) of the Business a Code, Section 30165.1 of the Re 3. Has waived any sovereign immu surety bond in a form and manne 22979(a)(4).	in for service of process in California; the California courts for the purpose of enforcement and Professions Code, Sections 104555 to 10455 evenue and Taxatlon Code, and regulations adopt unity defenses in a form and manner acceptable to the directed by the Attorney General, as required by the Attorney General, as required by the Attorney General control of the c	of Division 8.6 (commencing wind inclusive, of the Health and Saled pursuant thereto; and the Attorney General or poster of Business & Professions Code	m ith afety
addition, I also declare that the importer: 1. Has appointed a resident agent 2. Consents to the jurisdiction of the section 22979) of the Business a Code, Section 30165.1 of the Re 3. Has waived any sovereign immusurety bond in a form and manner.	i for service of process in California; the California courts for the purpose of enforcement and Professions Code, Sections 104555 to 10455; evenue and Taxatlon Code, and regulations adopt unity defenses in a form and manner acceptable to the directed by the Attorney General, as required by	of Division 8.6 (commencing wind inclusive, of the Health and Saled pursuant thereto; and the Attorney General or poster of Business & Professions Code	m ith afety

KAMALA D. HARRIS Attorney General



UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY JUS-TOB12 (Rev. 02/2011) PAGE 3 of 3

Notary:	r								2 100. 9 100.	
City/County of						, State of			3.0	
Subscribed and affirmed before	me on thi	s dạte:					•			
Signature:						Printed Name:	:		4.	
[Notary Public]						34				
My commission expires:		ž.	8.0	72	13	<i>a</i>				
Send original fully executed Deci	laration, ir	ncluding	attach	ments a	and s	upporting documer	nts to:			

NPM Enforcement Coordinator Tobacco Litigation and Enforcement Section Office of the Attorney General P.O. Box 944255 Sacramento, CA 94244-2550



NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR IMPORTER (Rev. & Tax Code § 30165.1)

Please type or print in permanent blue ink.
Sign, date, and return original to:
Office of the Attorney General of the State of California
Tobacco Litigation & Enforcement Section
P.O. Box 944255
Sacramento, CA 94244-2550

The undersigned Importer ("Importer"),					
Hereby appoints	•9			9.	
as its registered agent. Said registered agent IMPORTER agrees to do the following: (1) progeneral!") at least 30 calendar days prior to the satisfaction of the Attorney General of the apexisting agent appointment. The IMPORTER will provide notice to the Attorney General of General of the appointment of a new agent.	provide notice to the Contemporary termination of the autopointment of a new and a new and a further agrees that	Office of the Attorne hority of the registe agent at least five () if the agent termina	y General of the red agent; and (5) calendar days ites its agency a	State of Califor 2) provide proof prior to the terr	rnia ("Attorney f to the mination of the MPORTER
I hereby certify and declare that all of the sta limited to any accompanying statements and IMPORTER submitting this Notice of Appoint manufacturer resides or is organized. The fa its Brand Families for which the IMPORTER	I attachments, are tru trnent either under the allure to file this form has agreed to Joint a	e and complete and e laws of California is a basis for remove and Several Liability	d that I am a per or of the jurisdic al from the Direct.	son authorized tion where the ctory of the mar	to bind the
Signature of authorized representative for	r IMPORTER:				it
Authorized Representative (Print Name):		•			
Title:					
Principle Place of Business (physical add	man).				
STATE OF		*	9 * %		
COUNTY OF)		* 11	6	
COUNTRY OF)				9
		li lit			
On	_ , before me,			personally app	
evidence) to be the person whose name is su same in his/her authorized capacity, and that the person acted, executed the instrument.	bscribed to the within	known to me (or pro n instrument and ac on the instrument th	knowledged to n	ne that he/she e	executed the
WITNESS my hand and official seal.	*	•		is es	
Signature					
My Commission expires:	100.				***



NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR IMPORTER (Rev. & Tax Code § 30165.1)

	, 		
Street Address (Required-Must be wit	thin the state of California):	•	
			**
P.O. Box (Optional):			· · · · · ·
City and State:		Zip Code:	
Telephone:	Facs	imile Number:	
E-mail address:			
I consent to serve as the Registered A (name of IMPORTER), pursuant to Ca responsibility to receive Service of Pro- notify the Office of the Attorney Genera	lifornia Revenue and Taxation Cod	e section 30165.1. I understand it will be m to forward mail to the IMPORTER; and to in dress of the Registered Agent.	y nmediately
This Notice of Appointment m	nust be signed and dated in	the presence of a notary public.	
Printed Name:			
Title:		2	
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STATE OF	3		* 32
STATE OF COUNTY OF	3		
	, before me,	personally apperme (or proved to me on the basis of satisfa	

STATE OF CALIFORNIA JUS-TOB14 (Orig. 02/2011)

ORTER PAGE 1 of 2

CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER SURETY BOND

STATE OF	BOND NUMBER	
COUNTY/CITY OF		. , , , , , , , , , , , , , , , , , , ,
KNOW ALL PEOPLE BY THIS DOCUMENT that we		κ
		0 p
(Name of Tobacco Product Manufacturer or Importe	for Non-U.S. Tobacco Product Manufacturer)	
of -	,	
(Address of Tobacco Product Manufacturer or Impor	er for Non-U.S. Tobacco Product Manufacturer)	*
as Principal, doing business at		
	7 20	
(Street address of Tobacco Product Manufacturer or	Importer for Non-U.S. Tobacco Product - no P.O. F	Boxes)
		70,007
And		·
(Name of Bonding Company)		
	14-2	•
Of		
(Address of Bonding Company)		
as Surety authorized to transact business in California	, are held and firmly bound unto the STATE OF CA	ALIFORNIA in the full and just
sum of THOUSAND DO	LARS AND ZERO CENTS, (\$(Amount in Figu) to the payment
WHEREAS, pursuant to California Revenue and Taxa newly qualified or "elevated risk" nonparticipating man nonparticipating manufacturer that undertakes joint at California Revenue and Taxation Code section 30165 the performance by the nonparticipating manufacturer and obligations under Article 3 (commencing with § 15 104555) of Chapter 1 of Part 3 of Division 103 of the penalties, and refunds imposed or required under Cal all refunds resulting from the removal of the manufact NOW, THEREFORE, the condition of this obligation is its importer, as principal, shall faithfully and truly fulfill Chapter 1 of Part 3 of Division 103 of the Health and sobligation shall be vold, otherwise it shall remain in full the aggregate accumulated liability under this bond stand sources during the term thereof	sufacturer, or the United States importer of a newly and several liability for the manufacturer's performant of (c)(4)(A), must post a bond in favor of the State of and, if applicable, its United States importer, of all particles assessed in accordance with Health and Safety Code, and for payment of all ferfornia Revenue and Taxation Code section 30165. The area of any of its brand families from the directory such that if the above-named nonparticipating manual of its duties and obligations under Article 3 (comparing Code) and effect.	qualified or "elevated risk" ce In accordance with of California, conditioned upon of its escrow deposit duties th Article 3 (commencing with es, costs, attorney's fees, 1, including, but not limited to, nufacturer and, if applicable, mencing with § 104555) of e § 30165.1, then this
may accrue during the term thereof.		
This bond shall become effective on the o'clock A.M., Pacific Time, and continues in effect unti registered mail to the Tobacco Litigation and Enforcer California, 94244-2550, provided such withdrawal sha effective date of the said withdrawal, and further provided Tobacco Litigation and Enforcement Section, Offic More particularly, all obligations existing on the effective	the Surety withdraws from this bond by giving 60 of the Attorney General, P.O. Ell not release said Surety from any liability existing led that said 60 days shall begin to run on the day a of the Attorney General.	Box 944255, Sacramento, hereunder at the time of the following receipt of notice by ited to escrow obligations.
penalties, costs of investigation and attorneys' fees, shaccrued at the time of the withdrawal, until the running	all continue to be protected by this bond, even thou of the statute of limitations on actions claiming aga	ugh no cause of action has alnst this bond.



STATE OF CALIFORNIA JUS-TOB14 (Orig. 02/2011)

CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER SURETY BOND

Signed, seale	ed and dated the	nisday of			, 20 _		41 1
Principal	Surety		(SEAL)			 3	(SEAL)
Ву			_	Ву	•		
	cknowledged t	by Surety's agent	se."			 _ before me	٠.
this	day of _		, 20_		0	 d.	
My Commissi	on expires:	*		·	1	2	
Notary P	ublic					8	
Approved by:		neral or designee					26

When completed, this bond should be mailed to the Tobacco Litigation and Enforcement Section, Office of the Attorney General, P.O. Box 944255, Sacramento, California 94244-2550.

I, INFORMATION FOR THE PREPARATION AND EXECUTION OF THIS BOND

- A. The legal name of principal on the bond should be fully and correctly stated and should precisely agree with the name of applicant on its local business license or articles of incorporation (Any material variation may delay acceptance of bond).
- B. The name in which business is conducted should follow the name or names of the principal where the applicant does business under a fictitious name.

Examples:

Individual operating in own name: "Henry Smith"

Individual owner operating in another name: "Henry Smith d/b/a/ City Extended Contract Provider"

Partners operating in another name: "John Doe, Richard, Doe, and Mary Doe d/b/a Contract Provider"

Corporation operating in own name: "Chase Company (a corporation)"

Corporation operating in another name: "John Doe Enterprises, Inc. d/b/a Superior Contract Provider"

II. EXECUTION BY PRINCIPAL

If the principal of this bond is:

- A. An individual: This bond must be signed by the principal
- B. A partnership: This bond must be executed in the name of the partnership, and must be signed by at least one of the partners
- C. A corporation: This bond must be executed in the name of the corporation, and signed by its President or Vice President, with an impression of corporate seal affixed, and attested to by the Secretary or Assistant Secretary of the corporation.

III. EXECUTION BY SURETY

- A. This bond must be executed by a properly authorized person, whose title must be shown, with an impression of the corporate seal of the surety affixed; and;
- B. Attach an original or certified copy of Power-of-Attorney authorizing said execution.

CIGARETTE BRAND ST E AUTHENTICATION INFORMATION

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MANUFACTURER:

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MSA Status:	Name		BDANI		Style Name								٠										Attach

TAB 6

DEPARTMENT OF JUSTICE REGULATIONS TO IMPLEMENT BUSINESS AND PROFESSIONS CODE SECTION 22979, HEALTH AND SAFETY CODE SECTIONS 104555-104557, AND REVENUE AND TAXATION CODE SECTION 30165.1 INITIAL STATEMENT OF REASONS

Pursuant to section 11349.1(a)(1) of the Government Code, the Department of Justice (Department) provides this initial statement of reasons for regulations amending section 22979 of the Business and Professions Code (licensing act), sections 104555-104557 of the Health and Safety Code (reserve fund statute), and section 30165.1 of the Revenue and Taxation Code (tobacco directory law), as added by Assembly Bill AB 2496 (Statutes 2010 Chapter 265, effective January 1, 2011.)

AB 2496 (Stats. 2010, ch. 265) enhances and cleans up the reserve fund statute and the tobacco directory law to provide additional enforcement tools to the state of California by, among other things, requiring manufacturers and importers to consent to the jurisdiction of the California courts for the purpose of enforcement of the reserve fund statute and the tobacco directory law. AB 2496 also provides that all manufacturers and importers shall obtain and maintain a license to engage in the sale of cigarettes in California, and that manufacturers must be licensed in order to be listed on the California Tobacco Directory.

AB 2496 amended section 22979 of the Business and Professions Code to provide that to be eligible for obtaining and maintaining a license, manufacturers and importers must waive any sovereign immunity defense that may apply to any enforcement of the licensing act, the reserve fund statute, and the tobacco directory law. In lieu of waiving sovereign immunity, a manufacturer or importer may post a surety bond. Section 22979, as amended, provides that waivers of sovereign immunity and surety bonds must be in a form and manner acceptable to the Attorney General.

The Legislature determined in enacting AB 2496 that "it is the policy of the state to require that cigarettes and tobacco products be sold at prices that reflect the payment of all state taxes, fees, payments, and deposits required by law on sales of cigarettes and tobacco products in this state in order to prevent the public health hazard posed by cheap cigarettes and tobacco products, especially to our youth." The regulations are necessary to effectuate these public health purposes. The regulations are also necessary because they establish the form and manner for compliance with the requirements of AB 2496. The Department cannot require manufacturers on, or applying to be on, the California Tobacco Directory to fill-out and submit the required forms unless these regulations are implemented.

Initial Statement of Reasons November 15, 2011 Page 2

SECTION BY SECTION EXPLANATION

<u>Sections 999.10, 999.11, 999.14, 999.19, 999.20, 999.21 and 999.22</u> were added to this action solely for the purpose of updating the date of revision and/or title of the incorporation by reference forms contained therein.

Section 999.16, which lists required documentation as part of the certification process for listing on the California Tobacco Directory, was updated to provide that every manufacturer waive sovereign immunity as set forth in Section 999.24 pursuant to Business and Professions Code section 22979, subdivision (a)(4), provide reasonable assurance of compliance with specified state and federal law documents if the manufacturer or any of its importers engages in delivery sales as set forth in Section 999.27 pursuant to Revenue and Taxation Code section 30165.1, subdivision (c)(2)(E), and complete a Cigarette Brand Styles Authentication form as set forth in Section 999.29 pursuant to Revenue and Taxation Code section 30165.1, subdivision (g)(4). Section 999.16 was also updated to provide that every importer for a non-participating manufacturer located outside the United States must accept joint and several liability with the non-participating manufacturer, appoint a resident agent for service of process in California pursuant to Revenue and Taxation Code section 30165.1, subdivisions (b)(3)(E) and (f), and obtain and maintain a license to engage in the sale of cigarettes pursuant to Business and Professions Code section 22970 et seq. In addition, this section was updated pursuant to provide that a non-participating manufacturer may be required to post a surety bond as specified in Section 999.26 pursuant to Business and Professions Code section 22979, subdivision (a)(4) and Revenue and Taxation Code section 30165.1, subdivisions (c)(2)(E) and (c)(4)(B), and provide reasonable assurances as specified in Section 999.28 pursuant to Revenue and Taxation Code section 30165.1, subdivision (c)(2)(C). Additional non-substantive edits were made to this section solely for the purpose of updating the title and date of revision of the additional incorporation by reference forms contained therein.

Section 999.17, which lists the conditions under which a tobacco product manufacturer must provide supplemental certifications to the Department, is amended to require manufacturers to submit a supplemental certification when documents submitted along with a previously submitted certification are no longer accurate and complete pursuant to Revenue and Taxation Code section 30165.1, subdivision (b)(1). Additional non-substantive edits were made to this section solely for the purpose of updating the date of revision of the incorporation by reference forms contained therein.

Section 999.24 establishes the form and manner for manufacturers and importers to waive sovereign immunity and consent to the jurisdiction of the California courts for purposes of licensure by the Board of Equalization, as required by subdivision (a)(4) of section 22979 of the Business and Professions Code. The form and manner of waiver of sovereign immunity, as set forth in the incorporation by reference forms contained therein, were established after review of California and federal statutes and case law regarding the scope of foreign government and tribal sovereign immunity, including the Foreign Sovereign Immunities Act, 28 U.S.C. sections 1602 et seq., and *Dole Food Company v. Patrickson*, 538 U.S. 468 (2003). The Attorney General determined that three sovereign immunity forms, incorporated therein by reference, were reasonable and necessary to accommodate the unique scope of tribal sovereign immunity,

Initial Statement of Reasons November 15, 2011 Page 3

foreign government sovereign immunity, and any other form of sovereign immunity. This section was also established pursuant to Revenue and Taxation Code section 30165.1, subdivision (g)(4), to require manufacturers or importers to complete a Cigarette Brand Styles Authentication form as set forth in Section 999.29.

Section 999.25 establishes the forms and manner for complying with subdivision (b)(3)(E) of section 30165.1 of the Revenue and Taxation Code, as amended by AB 2496, as a condition for listing on the California Tobacco Directory. The statute requires that every non-participating manufacturer located outside the United States provide a declaration in the form prescribed by the Attorney General from each of its importers into the United States of any of its brand families to be sold in California, that the importer accepts joint and several liability with the non-participating manufacturer for all required escrow deposits due in accordance with the reserve fund statute, and for payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required under the tobacco directory law, including but not limited to all refunds resulting from the removal of the manufacturer or any of its brand families from the Directory. The importer must also appoint an agent for the service of process in California in accordance with subdivision (f) of section 30165.1 of the Revenue and Taxation Code. In addition, pursuant to Revenue and Taxation Code section 30165.1, subdivision (b)(3)(E), the nonparticipating manufacturer must affirm that it has caused every importer that will sell its tobacco products in this State to obtain and maintain a license as an importer pursuant to the licensing act. The forms incorporated by reference therein establish the form and manner for complying with subdivision (b)(3)(E) of section 30165.1 of the Revenue and Taxation Code.

Section 999.26, in addition to establishing the form and manner for manufacturers and importers to post a surety bond in lieu of waiving sovereign immunity pursuant to section 22979, subdivision (a)(4), of the Business and Professions Code, provides the form and manner by which newly qualified and elevated risk non-participating manufacturers must post a bond pursuant to section 30165.1, subdivision (c)(4), of the Revenue and Taxation Code, and provides the form and manner by which tobacco product manufacturers engaging in delivery sales may post a bond as a form of reasonable assurances pursuant to section 30165.1, subdivision (c)(2)(E), of the Revenue and Taxation Code. This section also describes when a non-participating manufacture may be deemed to pose an elevated risk of non-compliance pursuant to section 30165.1, subdivision (c)(4)(A), of the Revenue and Taxation Code. This section incorporates by reference the surety bond form approved by the Attorney General, established in accordance with section 22979, subdivision (a)(4), of the Business and Professions Code and section 30165.1, subdivisions (c)(2)(E) and (c)(4) of the Revenue and Taxation Code, and upon a review of California surety bond requirements.

<u>Section 999.27</u> establishes the forms and manner for manufacturers and importers that engage in delivery sales to provide reasonable assurances to the Attorney General of compliance with all the federal and state laws governing delivery sellers, as required by subdivision (c)(2)(E) of section 30165.1 of the Revenue and Taxation Code, as amended by AB 2496.

Section 999.28 establishes the forms and manner for non-participating manufacturers to provide reasonable assurances of compliance with the tobacco directory law, new section 30165.2 of the

Initial Statement of Reasons November 15, 2011 Page 4

Revenue and Taxation Code, and the reserve fund law, as required by subdivision (c)(2)(C) of section 30165.1 of the Revenue and Taxation Code, as amended by AB 2496.

Section 999.29 establishes the forms and manner for tobacco product manufacturers to complete and submit a Cigarette Brand Styles Authentication form, incorporated therein by reference, as a condition for listing on the California Tobacco Directory, as authorized by subdivision (g)(4) of section 30165.1 of the Revenue and Taxation Code. The Attorney General determined that a Cigarette Brand Styles Authentication form listing the tobacco product brand family style name, size, pack content, pack type, pack UPC, and carton UPC information was reasonable and appropriate and would provide a consolidated source of information contained in the packaging and labeling samples required under subdivision (g)(4) of section 30165.1 of the Revenue and Taxation Code.

DETERMINATION REGARDING REASONABLE ALTERNATIVES

The Attorney General has determined that there is no reasonable alternative to adopting these regulations, and they are the least burdensome and most fair and equitable way to implement the provisions of Business and Professions Code section 22979, Health and Safety Code sections 104555 to 104557, and Revenue and Taxation Code section 30165.1. Requiring by formal rule that standardized forms and procedures must be used will ensure that all manufacturers, importers, wholesalers, distributors, retailers, delivery sellers and others covered by the regulations are provided uniform and clear guidance for successful compliance with the law.

TAB 7

STATEMENT REGARDING PUBLIC HEARING AND WRITTEN COMMENTS FOR NOTICE OF PROPOSED ACTION

On November 18, 2011, the Notice of Proposed Action (45-Day Notice) was published in the California Regulatory Notice Register, sent to all interested parties, and published on the Office of the Attorney General's California Tobacco Directory website, available at http://oag.ca.gov/tobacco/directory/regulations. The Department of Justice did not receive a request for public hearing or any public comments during the 45-day notice period, which closed on January 2, 2012.

Dated: 2/23/2012

ERIN W. ROSENBERG Deputy Attorney General

TAB 8

CALIFORNIA DEPARTMENT OF JUSTICE OFFICE OF THE ATTORNEY GENERAL

TOBACCO LITIGATION AND ENFORCEMENT SECTION

1300 'I' STREET

P.O. BOX 944255

SACRAMENTO, CA 94244-2550

January 5, 2012

NOTICE OF MODIFICATIONS TO TEXT OF PROPOSED REGULATIONS AND ACCOMPANYING FORMS

Pursuant to the requirements of Government Code section 11346.8, subdivision (c) and Section 44 of Title 1 of the California Code of Regulations, the Department of Justice (DOJ) is providing notice of changes made to proposed regulations sections 999.10, 999.14, 999.16, 999.19, 999.22, 999.24, 999.26, 999.27, and 999.28, and accompanying forms, which were the subject of a posted regulatory action that ended on January 2, 2012. These changes were made by the DOJ during its second re-adoption process, which was approved by the Office of Administrative Law after the 45-day notice of implementing regulations needed by the enactment of A.B. 2496 was posted. No public comments were received during the 45-day public comment period.

If you have any comments regarding the modifications to the proposed regulations, the DOJ will accept written comments only between January 5, 2012 and January 20, 2012. All written comments must be submitted to the DOJ during this period and no later than 5:00 p.m. on January 20, 2012, and addressed to:

Laura Kaplan
Office of the Attorney General
Tobacco Litigation and Enforcement Section
1300 '1' Street
P.O. Box 944255
Sacramento, CA 94244-2550

Comments may also be submitted by e-mail to tobacco@doj.ca.gov.

All written comments received by 5:00 p.m. on January 20, 2012, which pertain to the indicated changes will be reviewed and responded to by the DOJ's staff as part of the compilation of the rulemaking file. Please limit your comments to the modifications to the text.

DEPARTMENT OF JUSTICE REGULATIONS

TEXT OF MODIFIED REGULATIONS

Attached is the full text of the proposed regulation. The text includes the original language, the proposed changes in the 45-day notice, and the proposed modifications to that language. The proposed modifications affect sections 999.10, 999.14, 999.16, 999.19, 999.22, 999.24, 999.26, and 999.27. The language modifications are clearly illustrated by the following methods:

- 1. The original emergency adopted language is single underlined.
- 2. The language proposed to be deleted from the emergency adopted language is single strikethrough.
- 3. The language not originally identified in the proposed language and proposed to be added in the first re-adoption and 45-day notice is double underlined.
- 4. The language which was originally included and proposed to be deleted in the first readoption and 45-day notice is double strikethrough.
- 5. The language now proposed to be added to the text not identified in the first re-adoption or 45-day notice is single underlined and italicized.
- 6. The language which was included in the first re-adoption and 45-day notice and now proposed to be deleted from the text is single strikethrough and italicized.

TEXT OF MODIFIED FORMS ACCOMPANYING REGULATIONS

After the 45-day notice was posted, three forms were proposed to be modified. The modifications affect forms JUS-TOB9, JUS-TOB10, and JUS-TOB14, which are the only forms attached. The language modifications to the forms are clearly illustrated by the following methods:

- 1. The language now proposed to be added to the text is single underlined.
- 2. The language now proposed to be deleted from the text is strikethrough.

The DOJ has available the notice of implementing regulations needed by the enactment of A.B. 2496, initial statement of reasons, original regulatory language and accompanying forms, and the modified regulatory language and accompanying forms on the Agency's website at www.oag.ca.gov/tobacco/directory/regulations.php. The contact person identified above in this notice shall, upon request, make these documents available to the public.

CALIFORNIA CODE OF REGULATIONS TITLE 11. LAW

DIVISION 1. ATTORNEY GENERAL CHAPTER 16. ATTORNEY GENERAL REGULATIONS UNDER MASTER SETTLEMENT AGREEMENT WITH TOBACCO PRODUCT MANUFACTURERS AND NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER LAW (HEALTH & SAFETY CODE SECTIONS 104555-104557)

999.10 Scope and Purpose, Definitions, and Written Confirmation of Compliance with Reserve Fund Requirements by Non-Participating Tobacco Product Manufacturers

- (c) Confirmation of Compliance with Reserve Fund Requirements
 - (1) Before an NPM sells or ships Cigarettes or Roll-your-own tobacco to a Distributor or Wholesaler for sale in California, the NPM shall provide written confirmation to the Distributor or Wholesaler that said manufacturer has either become a participating manufacturer under the MSA and is generally performing its financial obligations under the MSA, or has made the requisite escrow deposits and certification of compliance required of NPMs by Health and Safety Code section 104557 and these regulations. A copy of the CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW ("Certificate of Compliance" JUSTOB3 rev. 3/04 Rev. 02/2011) filed with the Attorney General by an NPM or an equivalent notarized statement which has been approved by the Attorney General pursuant to section 999.11 is adequate written confirmation for the purposes of this section.
 - (2) An NPM which has not sold tobacco products in California before these regulations become effective shall not sell or ship Cigarettes or Roll-your-own tobacco to a Distributor or Wholesaler purchasing or accepting orders for any Cigarettes or Roll-your-own tobacco for sale in California, unless the NPM has provided written confirmation to the Distributor or Wholesaler that the NPM has received and reviewed a copy of Health and Safety Code sections 104555-104557 and these implementing regulations. During the first quarter year of sales in California, an NPM must provide written confirmation of compliance either by producing a copy of the ACKNOWLEDGMENT OF RECEIPT & REVIEW OF NPM RESERVE FUND STATUTE, IMPLEMENTING REGULATIONS & FORMS ("Acknowledgment of Receipt & Review" form JUS-TOB5 #Rev. 04/2004), or an equivalent notarized statement which has been approved by the Attorney General, filed with the Attorney General.

An NPM shall complete and file the Acknowledgment of Receipt & Review (JUS-TOB5 $r\underline{R}$ ev. $\underline{04/20}$ 04) with the Attorney General within thirty (30) days of receipt. Thereafter, the NPM shall provide copies of the form, as filed with the Attorney General, to Wholesalers and Distributors before the NPM sells or ships its tobacco products to a Wholesaler or Distributor until the end of the first quarter year in which the NPM began

selling in California, when it must file its first Certificate of Compliance (JUS-TOB3 rev. 3/04 Rev. 02/0211). The filed Acknowledgment of Receipt & Review (JUS-TOB5 rRev. 04/2004) shall constitute adequate written confirmation of compliance only until the end of the first quarter year in which the NPM began selling tobacco products in California. No deviation from the Acknowledgment of Receipt & Review shall be permitted without the prior written approval of the Attorney General.

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(c), Health and Safety Code; and Article 5, Section 13 of the California Constitution. Reference: Section 30165.1(a), Revenue and Taxation Code; and Sections 104555, 104556 and 104557, Health and Safety Code.

999.11 Certificate of Compliance Form

- (a) The certification required of NPMs by Health and Safety Code section 104557(c) shall be on the Certificate of Compliance ((JUS-TOB3 rev. 3/04 Rev. 02/2011)). The completed form shall be signed under oath before a notary public and include the following information:
 - (1) The escrow account number and the amount held in the account;
 - (2) A copy of the receipt or other proof of escrow deposit from the financial institution;
 - (3) A copy of the escrow agreement; and
 - (4) Date and signature of a notary public.
- (b) No deviation from the Certificate of Compliance (JUS-TOB3 rev. 3/04 Rev. 02/2011) shall be permitted without the prior written approval of the Attorney General. Except when more frequent escrow deposits and certifications are required by 999.20 or directed by the Attorney General, the completed Certificate of Compliance must be received by the Attorney General on or before April 30 of the year following the sales year that is the subject of the certificate. A BRAND FAMILIES UNIT SALES SCHEDULE 1 (JUS-TOB4 rev. 2/04 Rev. 02/2011 or "Schedule 1") must be completed and attached to the completed Certificate of Compliance.

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code; Sections 11110 - 11113, Government Code; Section 104557(c), Health and Safety Code; and Article 5, Section 13 of the California Constitution. Reference: Section 30165.1(a), Revenue and Taxation Code; and Section 104557(c), Health and Safety Code.

999.14 Escrow Adjustments and Release Requests

(c) Form and contents of request

To be eligible for consideration, a request for an adjustment by an NPM must be made in writing and must be accompanied by supporting documentation which establishes compliance with all other aspects of the reserve fund requirements and the basis for the escrow release request. The supporting documentation, at a minimum, must include:

(1) A timely filed Certification of Compliance (JUS-TOB3 rev. 3/04 Rev. 02/2011) or timely filed Acknowledgment of Receipt & Review (JUS-TOB5 Rev. 02/04/204104), a timely filed Schedule 1 (JUS-TOB4 rev. 2/04 Rev. 02/2011), an Escrow Agreement (JUS-TOB6 rRev. 02/2004) and an affidavit identifying all current officers, owners and agents for service of process for the manufacturer and all cigarette brands owned or made by the manufacturer. When a manufacturer does not own the trademark(s) for the cigarette brand(s) that it makes, or imports or sells, the affidavit shall identify the trademark owner(s) of the cigarette brand(s) sufficiently to enable regular contact and communication with the brand owner(s) by the State. These forms must be completed and timely filed in compliance with Health & Safety Code sections 104555-104557.

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(c), Health and Safety Code; and Article 5, Section 13 of the California Constitution. Reference: Section 30165.1(a), Revenue and Taxation Code; and Sections 104555, 104556 and 104557, Health and Safety Code.

999.16 Certifying for Listing on Directory of Tobacco Product Manufacturers and Brand Families

(a) Certification Process

A Tobacco Product Manufacturer shall apply for listing on the Directory established by the Attorney General by submitting a complete, timely and accurate Certification with supporting documentation in the manner specified and on forms required by the Attorney General. A Tobacco Product Manufacturer and its Brand Families will not be listed on the Directory, or will be removed from the Directory, if the Tobacco Product Manufacturer or any of its Brand Families are not in full compliance with the terms and requirements of the Reserve Fund Statute, Revenue and Taxation Code section 30165.1 and any regulations adopted pursuant thereto.

(1) Timing: No later than April 30, 2004, all Tobacco Product Manufacturers whose Cigarettes are sold in California shall submit a completed CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 rev. 3/04 Rev. 09/2010, or "Certification"), with supporting documentation as specified.

After April 30, 2004, Tobacco Product Manufacturers which intend to sell Cigarettes in California shall complete and submit a Certification and be listed on the Directory prior to any sales in California.

Thereafter, all Tobacco Product Manufacturers listed on the Directory must execute and submit a Certification with supporting documentation on or before April 30th each year.

(2) Only Authorized Individuals Can Sign

All forms required by these regulations shall be signed by an officer or other authorized individual of the Tobacco Product Manufacturer who certifies that the responses and disclosures in the forms are true and accurate and that the individual completing the forms is authorized to bind the Tobacco Product Manufacturer.

- (b) Required Documentation: Tobacco Product Manufacturers must complete and submit the following documents with their annual Certification:
 - (1) All Tobacco Product Manufacturers must submit samples of packaging and labeling for all Brand Families and styles, their signed waiver of sovereign immunity pursuant to Section 999.24, any documents providing reasonable assurances pursuant to Section 999.27 if the manufacturer or its importers engage in delivery sales, and their completed Cigarette Brand Styles Authentication form pursuant to Section 999.29.
 - (2) Non-Participating Manufacturers (NPMs) must also submit:
 - (A) CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW (JUS-TOB3 rev. 3/04 Rev. 02/2011, or "Certification of Compliance"); This form is required to comply with California's Reserve Fund Statute (Health and Saf. Code, §§ 104555-104557). The Certification CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 rev. 3/04 Rev. 09/2010) required by Revenue and Taxation Code section 30165.1 does not replace this form (JUS-TOB3 rev. 3/04 Rev. 02/2011). Both forms must be filed on or before April 30th of each year, unless the NPM is required by regulation or directed by the Attorney General to submit this form (JUS-TOB3 rev. 3/04 Rev. 02/2011) more frequently.
 - (B) BRAND FAMILIES UNIT SALES SCHEDULE 1 (JUS-TOB4 rev. 2/04 Rev. 02/2011, or "Schedule 1"): This form is required to comply with California's Reserve Fund Statute.
 - (C) NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER (JUS-TOB2 rev. 2/04 Rev. 02/2011): If a non-resident or foreign NPM is not registered to do business in California, the NPM shall complete, sign and file with the Attorney General a NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER (JUS-TOB2 rev. 2/04 Rev. 02/2011). (See section 999.21 for requirements upon the termination of the appointed agent for service.)
 - (D) Copies of all current licenses, if any, issued by the Board pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code.
 - (E) If the NPM is a corporation; (1) a current copy of its corporate charter or certificate of corporate existence or incorporation, and; (2) document(s) identifying officers and

directors and each person who holds more than ten percent of the stock of such corporation.

- (F) If the NPM is a partnership or association, a current copy of its articles of partnership or association, if any, or the certificate of partnership or association where required to be filed by any nation, state, county, or municipality.
- (G) Documents filed under the federal Jenkins Act: Copies of all reports, if any, filed with the Board to comply with the Jenkins Act (15 U.S.C. <u>section</u> 375) for sales in the preceding 12 months.
- (H) For each Brand Family, a copy of the Federal Trade Commission's written approval of the annual cigarette health warning rotation plan prior to distribution in the United States (15 U.S.C. <u>section</u> 1333).
- (I) A copy of all certificates of compliance received by the NPM from the U.S. Department of Health and Human Services for the annual ingredient reporting required by the Federal Cigarette Labeling and Advertising Act (15 U.S.C. <u>section</u> 1335a).
- (J) A copy of the NPM's current permit as a manufacturer or importer of tobacco products obtained from the United States Treasury, Tobacco Tax Bureau (TTB), formerly Bureau of Alcohol Tax and Firearms (BATF), pursuant to 26 U.S.C. Chapter 52, and regulations issued thereunder.
- (K) For each Brand Family that is imported into the United States, copies of the following documents:
 - 1. the sworn statement(s) of the original manufacturer that it will timely submit ingredients to the Secretary of Health and Human Services as required by 19 U.S.C. <u>section</u> 1681a.
 - 2. the importer's certificate(s) under penalty of perjury as required by 19 U.S.C. <u>section</u> 1681a regarding the precise format of warnings and the rotation plan for health warnings.
 - 3. the trademark holder's certificate(s) under penalty of perjury that it has not withdrawn consent to import into the United States as required by 19 U.S.C. <u>section</u> 1681a OR the importer's certificate(s) under penalty of perjury that the trademark owner has not withdrawn consent to import into the United States as required by 19 U.S.C. <u>section</u> 1681a.
- (L) Copies of all the following forms completed by their importers as specified in section 999.25:
 - 1. UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY (JUS-TOB12 Rev. 02/2011)

- 2. NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR IMPORTER (JUS-TOB13 Rev. 02/2011)
- 3. All current licenses issued by the Board pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code to each United States importer who sell or will sell its cigarettes in California.
- (M) All surety bonds posted as specified in section 999.26.
- (N) All documents providing reasonable assurances pursuant to section 999.28.
- (c) Changes in Ownership or Control Requiring New Certification

An NPM must submit a new CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 rev. 3/04 Rev. 09/2010) whenever there are changes in ownership or control, including but not limited to:

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 30165.1(b), 30165.1(c), 30165.1(f) and 30165.1(g), Revenue and Taxation Code.

999.17. Supplemental Certifications

- (a) In those instances in which a supplemental Certification is required by Revenue and Taxation Code section 30165.1(b)(1) or section 30165.1(b)(2)(D), a Tobacco Product Manufacturer shall submit a supplemental CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 rev. 3/04 Rev. 09/2010) with the Attorney General no later than thirty (30) days prior to the specified changes.
- (b) A Tobacco Product Manufacturer shall also submit a supplemental Certification where information in a previously submitted Certification or documents submitted along with the previously submitted Certification are is no longer accurate and complete. The supplemental CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 rev. 3/04 Rev. 09/2010) must be submitted no later than thirty (30) days after the information has become inaccurate or incomplete.
- (c) The Tobacco Product Manufacturer shall check the box marked "supplemental" at the top of the form, enter only the changed information and sign and date the form.
- (d) The failure to timely submit supplemental Certifications may subject the Tobacco Product Manufacturer and its Brand Families to removal from the Directory.

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 31065.1(b), Revenue and Taxation Code.

999.19 Records Retention by Distributors and Wholesalers and Availability for Review, Inspection, and Copying

(a) Records Retention

A Wholesaler or Distributor of Cigarettes or tobacco products shall maintain in one designated location the following documents:

- (1) Copies of all written acknowledgments of receipt by the Attorney General's Office of a Tobacco Product Manufacturer's Certification (JUS-TOB1 rev. 3/04 Rev. 09/2010), stamped Certifications of Compliance (JUS-TOB3 rev. 3/04 Rev. 02/2011) or Acknowledgments of Receipt & Review (JUS-TOB5 rev. 04/2004) provided to the Distributor or Wholesaler by a Tobacco Product Manufacturer;
- (2) Copies of all requests by the Distributor or Wholesaler for a copy of written acknowledgments of receipt by the Attorney General's Office of a Tobacco Product Manufacturer's Certification (JUS-TOB1 rev. 3/04 Rev. 09/2010), stamped Certifications of Compliance (JUS-TOB3 rev. 02/20113/04), or Acknowledgments of Receipt & Review (JUS-TOB5 rev. 04/2004) when not provided by the Tobacco Product Manufacturer;
- (3) Copies of all reports by the distributor or wholesaler to the Attorney General of the failure of a Tobacco Product Manufacturer to provide copies of written acknowledgments of receipt by the Attorney General's Office of a Tobacco Product Manufacturer's Certification (JUS-TOB1 rev. 3/04 Rev. 09/2010), stamped Certification of Compliance (JUS-TOB3 rev. 3/04 Rev. 02/2011) or Acknowledgment of Receipt & Review (JUS-TOB5 rRev. 04/2004);

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 30165.1(b) and 30165.1(g), Revenue and Taxation Code.

999,20 More Frequent Installment Escrow Deposits for Certain Non-Participating Manufacturers

(a) Quarterly or More Frequent Installments and Certifications: When directed by the Attorney General, an NPM shall make quarterly or more frequent deposits into a Qualified Escrow Fund and certify compliance to the Attorney General. Quarterly deposits are due on or before the following dates: April 21, July 20, October 21, and January 21. The NPM shall instruct the financial institution where its Qualified Escrow Fund is maintained to provide quarterly or more frequent reports of all the escrow transactions, including all deposits, withdrawals, or transfers made that quarter. Where the NPM is required to make quarterly or more frequent escrow deposits, the NPM shall also complete and file a Certification of Compliance (JUS-TOB3 rev.

3/04 Rev. 02/2011) and Schedule 1 (JUS-TOB4 rev. 2/04 Rev. 02/2011) for each such reporting period.

Note: Authority cited: Section 30165.1(h) and 30165.1(o), Revenue and Taxation Code. Reference: Section 30165.1(g) and 30165.1(h), Revenue and Taxation Code.

999.21 Notices of Appointment or Termination of Agent for Service of Process

. . .

- (a) Every non-resident or foreign NPM that has not registered to do business in California must appoint and continuously engage the services of a California registered agent to receive service of process on behalf of the NPM and submit proof of the appointment and availability of the agent to the Attorney General by completing and filing a NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER (JUS-TOB2 rev. 2/04 Rev. 02/2011).
- (b) A non-resident or foreign NPM shall provide at least thirty (30) days notice prior to termination of the appointment by the NPM of its resident agent for service of process in California by completing and filing with the Attorney General a notice of the termination of the agent (JUS-TOB2 rev. 2/04 Rev. 02/2011). The NPM shall further provide proof of the appointment of a new agent at least 5 days before termination by the NPM of the existing appointment (JUS-TOB2 rev. 2/04 Rev. 02/2011).
- (c) In the event the designated agent for service terminates its agency relationship with the NPM, the non-resident NPM shall provide notice to the Attorney General of the termination within five days of receiving notice of the termination and shall include with such notice proof of the appointment of a new service agent by completing and filing a notice of the termination for service of process and appointment of new service agent (JUS-TOB2 rev. 2/04 Rev. 02/2011).

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 30165.1(f), Revenue and Taxation Code.

999.22 Duties and Defenses of California Distributors

(a) Distributor Duties. Every Distributor shall complete and submit a DISTRIBUTOR ELECTRONIC MAIL REGISTRATION (JUS-TOB8 *Rev. 02/2004) for the purpose of receiving any notifications as may be required by Revenue and Taxation Code section 30165.1 and these regulations.

Every Distributor shall also maintain, for a period of five years, and make available to the Attorney General all invoices and documentation of sales and any other information relied upon in reporting to the Attorney General and as further specified in <u>section</u> 999.19.

(b) Distributor Defenses. In order to have the defense described in Revenue and Taxation Code section 30165.1, *subdivision* (i)(2), a Distributor shall, at the time of the violation,

- (1) possess a copy of the Attorney General's Office most recent written acknowledgment of receipt of the Certification (JUS-TOB1 rev. 3/04 Rev. 029/20140) required as a condition of including the Brand Family on the Directory;
- (2) have verified that the Brand Family was listed on the Directory; and
- (3) have previously provided its electronic mail ("e-mail") address to the Attorney General for the purpose of receiving notifications of exclusions or removals from the Directory as required by section 30165.1, *subdivision* (c)(4).

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 30165.1(c), 30165.1(g) and 30165.1(i), Revenue and Taxation Code.

999.24 Waiver of Sovereign Immunity by Manufacturers and Importers

- (a) Every manufacturer and every importer of cigarettes for sale in California must either waive any sovereign immunity defense to enforcement by the Attorney General or the Board of Equalization of Division 8.6 (commencing with section 22970) of the Business and Professions Code, sections 104555 to 104557, inclusive, of the Health and Safety Code, Part 13 (commencing with section 30001) of Division 2 of the Revenue and Taxation Code, and regulations adopted to implement those statutes, or file a surety bond conditioned upon the performance by the manufacturer or importer of all its duties and obligations under those laws and regulations. The form and manner of any such waiver of sovereign immunity and surety bond must be acceptable to the Attorney General. If directed by the Attorney General, the manufacturer or importer shall include with its fully executed waiver a legal opinion from an attorney confirming that the person or persons executing the waiver have the requisite authority to waive the manufacturer's or importer's sovereign immunity defenses and that the waiver is effective and valid under all applicable federal, state, tribal and foreign laws.
- (b) Every manufacturer and importer that may potentially assert tribal sovereign immunity defenses, or that is so directed by the Attorney General, shall complete a State of California WAIVER OF TRIBAL SOVEREIGN IMMUNITY BY NATIVE AMERICAN TRIBE (JUSTOB9 Rev. 0210/2011), hereby incorporated by reference, in order to waive sovereign immunity defenses. Manufacturers and importers that may potentially assert tribal sovereign immunity defenses include companies where any of the following is true:
 - (1) the business is owned by a owner or operator is a native Native American tribe;
 - (2) the business is chartered by a Nativeowner or operator is a business enterprise of a native American tribe;
 - (3) the business is operated for the benefit of a Native American tribewas formed by a tribe pursuant to its constitution or laws; or
 - (4) the business or any of its owners have asserted tribal sovereign immunity defenses in any other court or administrative actions brought by private individuals, state or federal

officers or agencies, or any other foreign or domestic governmental entities is an "arm" of a Native American tribe.

- (c) Every manufacturer located outside of the United States and every manufacturer and importer that is directly owned, in whole or majority in any part, by a state, federal, or any other foreign or domestic governmental organization, or that is so directed by the Attorney General, shall have their government's ambassador to the United States complete a State of California, WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT-OWNED TOBACCO COMPANY (JUS-TOB10 OrigRev. 0210/2011), hereby incorporated by reference.
- (d) Every manufacturer and importer not described in (ab) or (bc) above shall complete California's STANDARD WAIVER OF SOVEREIGN IMMUNITY BY TOBACCO COMPANY-MANUFACTURER OR IMPORTER (JUS-TOB11 Orig. 02/2011 Rev. 08/2011), hereby incorporated by reference. This includes, but is not limited to, manufacturers and importers that:
 - (1) are owned by a member or members of an Indian or native American tribe:
 - (2) were formed by one or more members of a tribe;
 - (3) were formed under an Indian tribal code; or
 - (4) whose premises, including but not limited to, any manufacturing or storage facility of the manufacturer or its affiliate, including any importers, distributors, wholesalers, or retailers who distribute or sell cigarettes made by the manufacturer, are located on an Indian reservation or other Indian country.
- (e) Every manufacturer and importer shall complete and attach a CIGARETTE BRAND STYLE AUTHENTICATION INFORMATION (JUS-TOB15 Orig. 02/2011), hereby incorporated by reference, as required in section 999.29 to identify precisely the cigarettes or roll-your-own tobacco manufactured or imported and to enable the Attorney General and the Board of Equalization to verify the authenticity of the cigarettes or roll-your-own tobacco.

Note: Authority cited: Sections 30165.1(h) and 30165.1(o), 30165.2(i), Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(e), Health and Safety Code; Section 13 of Article 5 of the California Constitution. Reference: Section 22979(a)(3) and Section 22979(a)(4), Business and Professions Code; and Section 30165.1(c)(4) and 30165.1(f)(4), Revenue and Taxation Code.

999.25 Declaration of Importer Accepting Strict, Joint and Several Liability

(a) As a condition for listing on the California tobacco directory, every non-participating manufacturer located outside the United States must submit a notarized declaration from each of its importers into the United States of any of its brands that the importer accepts joint and several

liability with the non-participating manufacturer for all escrow deposits due and for all penalties assessed in accordance with Article 3 (commencing with section 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code, and for payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required under section 30165.1 of the Revenue and Taxation Code, including, but not limited to, all refunds resulting from the removal of the manufacturer or any of its brand families from the directory. In the declaration, the importer shall appoint a resident agent for service of process in California. Finally, the manufacturer must affirm that it has caused every importer that will sell its cigarettes and tobacco products in this state to obtain and maintain a license as an importer pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code.

- (b) Every non-participating manufacturer must submit a notarized UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY (JUS-TOB12 Rev. 02/2011), hereby incorporated by reference, completed and signed by each of its U.S. importers that will sell the manufacturer's cigarettes and tobacco products in California.
- (c) Every non-participating manufacturer must submit a notarized NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FORM FOR IMPORTER (JUS-TOB13 Rev. 02/2011), hereby incorporated by reference, completed and signed by each of its U.S. importer that will sell its cigarettes in California.
- (d) Every non-participating manufacturer must submit copies of all current licenses issued by the Board of Equalization pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code to each of its U.S. importers that sell or will sell its cigarettes and tobacco products in California.

Note: Authority cited: Sections 30165.1(h) and 30165.1(o), 30165.2(i), Revenue and Taxation Code; Sections 11110-11113, Government Code; section 104557(e), Health and Safety Code; Section 13 of Article 5 of the California Constitution. Reference: Sections 30165.1(b)(3)(E) and 30165.1(f)(4), Revenue and Taxation Code.

999.26 Surety Bonds

- (a) Surety bonds executed by manufacturers and importers pursuant to Business and Professions Code section 22979 or Revenue and Taxation Code section 30165.1 must be issued by a surety corporation that is authorized to conduct business in this state. Business and Professions Code section 22979 requires manufacturers and importers that chose not to waive sovereign immunity defenses to post a surety bond in lieu of a waiver. Newly qualified and elevated-risk non-participating manufacturers must post surety bonds pursuant to Revenue and Taxation Code section 30165.1(c)(4).
- (b) A non-participating manufacturer may be deemed to pose an elevated risk of non-compliance if:

- (1)The non-participating manufacturer or any affiliate has failed to deposit the full amount due on a tobacco escrow obligation with respect to any state at any time within the past three (3) calendar years;
- (2) Any state has removed the non-participating manufacturer or its brands or brand families or brands or brand families of an affiliate from the state's tobacco directory for noncompliance with a state tobacco escrow deposit or tobacco tax law within the past three (3) calendar years;
- (3) Any state has litigation pending against, or an unsatisfied final judgment against, the non-participating manufacturer or any affiliate for escrow due or for penalties, fees, costs, refunds, or attorney's fees related to noncompliance with state tobacco escrow laws;
- (4) The non-participating manufacturer sells its cigarettes or tobacco products directly to consumers via remote or other non-face-to-face means;
- (5) A state or federal court has determined that the non-participating manufacturer has violated any tobacco tax or tobacco control law or engaged in unfair business practice or unfair competition;
- (6) Any state has suspended or revoked the non-participating manufacturer's license to engage in any aspect of tobacco business;
- (7) Any state or federal court has determined that the non-participating manufacturer has failed to comply with state or federal law imposing marking, labeling, and stamping requirements or requiring information to be affixed to, or contained in, the labels, markings, or packaging; or
- (8) The non-participating manufacturer fails to submit or complete any required forms, documents, certification, or notices, in a timely manner or, to the satisfaction of the Attorney General or the State Board of Equalization.
- (c) Manufacturers and importers shall post the required surety bond by using the CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER SURETY BOND (JUS-TOB14 OrigRev. 0210/2011), hereby incorporated by reference. Surety bond forms must also be signed by an attorney-in-fact or by a representative of the bonding company.
- (d) Surety bonds must indicate the name of the manufacturer or importer as shown on the license issued by the Board of Equalization. For a limited partnership, the names of the general partners and the name of the limited partnership must also be shown. For partnerships, the names of the partners must be shown.
- (e) Surety bonds shall be posted by a corporate surety in an amount equal to the greater of fifty thousand dollars (\$50,000) or the amount of escrow the manufacturer in either its current or predecessor form was required to deposit as a result of the largest of its most recent five (5) calendar years' sales in California. The bond shall be written in favor of the State of California

States importer that undertakes joint and several liability for the manufacturer's performance, in accordance with subparagraph (E) of paragraph (3) of subdivision (b) of section 30165.1 of the Revenue and Taxation Code, of all its duties and obligations under this section and Article 3 (commencing with section-104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code and payment of all state taxes for the sale or distribution of cigarettes and tobacco products in this state during the year in which the certification is filed in the next succeeding calendar year. The bond may be drawn upon by the Attorney General to cover unsatisfied escrow obligations, tax obligations, claims for penalties, claims for monetary damages, and any other liabilities that are subject to the licensee's claim of sovereign immunity against enforcement of the laws specified above.

Note: Authority cited: Sections 30165.1(h) and 30165.1(o), 30165.2(i), Revenue and Taxation Code; sections; Sections 11110-11113, Government Code; section 104557(e), Health and Safety Code; Section 13 of Article 5 of the California Constitution. Reference: Section 22979(a)(4), Business and Professions Code; Sections 30165.1(c)(4)(B) and 30165.1(c)(4)(C)(iv), Revenue and Taxation Code.

999.27 Reasonable Assurances of Compliance & Compliance by Delivery Sellers

(a) Reasonable Assurances of Compliance by Manufacturers and Importers:

Pursuant to Revenue and Taxation Code section 30165.1, subdivision (c)(2)(E), neither a manufacturer nor a brand family will be included or retained on the California tobacco directory if the manufacturer or its importer engages in delivery sales and fails to provide reasonable assurances to the Attorney General that the delivery seller has complied with all the federal and state laws specified in (b), below, including all tax-stamping, marking and labeling requirements and any other state laws applicable to the sale and distribution of tobacco products. Reasonable assurances include, but are not limited to:

- (1) voluntarily providing a surety bond that meets or exceeds the terms of the surety bond specified in 999.26, aboveguarantees compliance with all the federal and state laws specified in subdivision (b), below;
- (2) entering into an enforceable agreement, compact or treaty with their distributors and the Attorney General to:
 - (A) sell only to and through entities that are licensed pursuant to Division 8.6 (commencing with Section 22970) of the Business and Professions Code and distributors that are also licensed to affix California cigarette tax stamps pursuant to Revenue and Taxation Code sections 30140 or 30140.1, and;
 - (B) purchase, possess and sell only cigarettes whose brand families are listed on the California Tobacco Directory and purchase such cigarettes directly from the manufacturers listed on the California Tobacco Directory.

- (3) entering into an enforceable agreement, compact or treaty with the Attorney General and the Board of Equalization to:
 - (A) place on each pack of cigarettes or tobacco products sold in California a unique serial number, in standardized form, which identifies the tobacco product's manufacturer and the location and date of manufacture so as to enable the Attorney General and the Board of Equalization to track and audit compliance by the manufacturer, and;
 - (B) stipulate to pay penalties to the Board of Equalization of four (4) times the state taxes that should have been paid and penalties to the Attorney General of four (4) times the escrow deposits that should have been made to comply with Health and Safety Code section 104557, on any authentic cigarettes seized by law enforcement agencies in California for failure to affix any California tax stamps, pay any California taxes or make any escrow or other payment obligations, including, but not limited to, sections 104555 to 104557, inclusive, of the Health and Safety Code, for violations of Revenue and Taxation Code section 30165.1 or noncompliance with the laws specified in (b) below or any implementing regulations. Authenticity will be determined by the Attorney General, including through the use of the authentication information provided by the manufacturer on its CIGARETTE BRAND STYLE AUTHENTICATION (JUS-TOB15 Orig. 02/2011), as required in section 999.29.
- (b) A person may engage in delivery sales of cigarettes or tobacco products to a person in California only after the delivery seller files a completed Prevent All Cigarette Trafficking (PACT) Act registration with the U.S. Attorney General, as required by 15 U.S.C. section 376(a)(1), provides a copy of that registration to the Attorney General, and provides further reasonable assurances to the satisfaction of the Attorney General that all of the following conditions are met:
 - (1) The delivery seller fully complies with all of the requirements of Chapter 10A (commencing with section 375) of Title 15 of the United States Code, otherwise known as the Jenkins Act, including, but not limited to, registering with the Board of Equalization and filing all reports of sales of cigarettes and tobacco products into and in California with the Board of Equalization;
 - (2) The delivery seller obtains and maintains any applicable licenses under Part 13, Division 2 of the Revenue and Taxation Code and Division 8.6 (commencing with Section 22970) of the Business and Professions Code, as if the delivery sales occurred entirely within this state, including obtaining and maintaining a distributor's license in compliance with Revenue and Taxation Code sections 30140 or 30140.1 so that the delivery seller is authorized to affix, and does affix, cigarette tax stamps to all cigarettes that it sells or distributes, or remits tax on all roll-your-own tobacco distributed in this state, as well as a license pursuant to Business and Professions Code section 22975;

- (3) In the case of a delivery seller that is an importer that has accepted joint and several liability with a manufacturer pursuant to section 999.25, above, the delivery seller complies with any applicable state law that imposes escrow or other payment obligations on tobacco product manufacturers, including, but not limited to, sections 104555 to 104557, inclusive, of the Health and Safety Code;
- (4) The delivery seller timely files a copy of its monthly report of its delivery sales of cigarettes and tobacco products to consumers in this state with the California Attorney General when it files with the Board of Equalization. The report must be filed by the 21st day of the month following the month of sale; and
- (5) Pursuant to Business and Professions Code section 22980.1, if the delivery seller sells to a retailer, wholesaler, or distributor, the delivery seller agrees to sell only to a retailer, wholesaler, or distributor that is licensed by the Board of Equalization pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code.

Note: Authority cited: Sections 30165.1(h) and 30165.1(o), 30165.2(i), Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(e), Health and Safety Code; Section-13 of Article 5 of the California Constitution. Reference: Sections 30101.7(d) and 30165.1(c)(2)(C) and 30165.1(c)(2)(E), Revenue and Taxation Code; Section 22980.1, Business and Professions Code; and Chapter 10A (commencing with Section 375) of Title 15 of the United States Code, including specifically 15 U.S.C. Sections 376a(a)(3), and 376a(a)(4), and 376a(d).

999.28 Reasonable Assurances of Compliance by Non-Participating Manufacturers

- (a) As a condition for listing on the California tobacco directory, a non-participating manufacturer must provide reasonable assurance to the Attorney General that it will comply with Revenue and Taxation Code sections 30165.1, 30165.2, and Article 3 (commencing with section 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code. The Attorney General may require non-participating manufacturers to provide reasonable assurance of compliance as a result of any concerns about the business plan, business history, trade connections, compliance and payment history in California, or any other state of the manufacturer or company or any of the company's principals. Reasonable assurances include, but are not limited to:
 - (1) Voluntarily providing a surety bond that meets or exceeds the terms of the surety bond specified in 999.26, above;
 - (2) Entering into an enforceable agreement, compact or treaty with their distributors and the Attorney General to:
 - (A) sell only to and through entities that are licensed pursuant to Division 8.6 (commencing with Section 22970) of the Business and Professions Code and distributors that are also licensed to affix California cigarette tax stamps pursuant to Revenue and Taxation Code sections 30140 or 30140.1, and

- (B) purchase, possess, and sell only brand families that are listed on the California Tobacco Directory and purchase those listed brand families directly from the manufacturers listed on the California Tobacco Directory;
- (3) Entering into an enforceable agreement, compact, or treaty with the Attorney General and the Board of Equalization to:
 - (A) Place on each pack of cigarettes or tobacco products sold in California a unique serial number, in standardized form, which identifies the tobacco product's manufacturer and the location and date of manufacture so as to enable the Attorney General and the Board of Equalization to track and audit compliance by the manufacturer, and
 - (B) Stipulate to pay penalties to the Board of Equalization of four (4) times the state taxes that should have been paid and penalties to the Attorney General of four (4) times the escrow deposits that should have been made to comply with Health and Safety Code section 104557, on any authentic cigarettes seized by law enforcement agencies in California for failure to affix any California tax stamps, pay any California taxes or make any escrow or other payment obligations, including, but not limited to, sections 104555 to 104557, inclusive, of the Health and Safety Code or noncompliance with the laws specified in (b) below. Authenticity will be determined by the Attorney General, including through the use of the authentication information provided by the manufacturer on its CIGARETTE BRAND STYLE AUTHENTICATION INFORMATION (JUSTOB15 Orig. 02/2011) as required in section 999.29.
- (b) If a non-participating manufacturer or its importer engages in delivery sales, the manufacturer must post a surety bond pursuant to 999.26(b)(4). In addition, if the manufacturer or its importer engages in delivery sales, the manufacturer or its importer must provide reasonable assurances to the Attorney General that the delivery seller has complied with all the federal and state laws specified in 999.27(b), including the federal Jenkins Act, licensure under Revenue and Taxation Code sections 30140 or 30140.1, as well as licensure under Business and Professions Code section 22975, the escrow obligations of Health and Safety Code section 104555 et seq. all tax stamping, marking, and labeling requirements and all states laws applicable to the sale and distribution of tobacco products.

Note: Authority cited: Sections 30165.1(h) and 30165.1(o), 30165.2(i), Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(e), Health and Safety Code, Section 13 of Article 5 of the California Constitution. Reference: Sections 30101.7(d), 30165.1(c)(2)(C) and 30165.1(c)(2)(E), Revenue and Taxation Code; Section 22980.1, Business and Professions Code; Chapter 10A (commencing with Section 375) of Title 15 of the United States Code, including specifically 15 U.S.C. section 376a(a)(3), and 376a(a)(4), and 376a(d).

999.29 Cigarette Brand Styles Authentication Information for New Brand Styles and As Directed by the Attorney General

(a) As a condition for listing on the California tobacco directory, a tobacco product manufacturer shall complete and submit a CIGARETTE BRAND STYLE AUTHENTICATION (JUS-TOB15 Orig. 02/2011) along with samples of the packaging for any new or revised, updated, or changed brand style the tobacco product manufacturer intends to be sold in California and whenever the manufacturer is directed by the Attorney General to do so. A revised, updated, or changed brand style includes, but is not limited to, any changes to the packaging, labeling, carton UPC Codes, pack UPC Codes or markings. A tobacco product manufacturer and its brand families will be removed from the California tobacco directory if the manufacturer fails to complete and submit, as ordered by the Attorney General, a CIGARETTE BRAND STYLE AUTHENTICATION INFORMATION (JUS-TOB15 Orig. 02/2011), to the satisfaction of the Attorney General within 30 days of the request. The failure to complete and submit the form as directed by the Attorney General shall constitute a refusal to produce a document or other evidence, without good cause, under Revenue and Taxation Code section 30165.1(q)(2).

(b) A manufacturer submitting a CIGARETTE BRAND STYLE AUTHENTICATION (JUS-TOB15 Orig. 02/2011) pursuant to this rule shall also file a supplemental certification pursuant to section 999.17.

Note: Authority cited: Sections 30165.1(h) and 30165.1(o), 30165.2(i), Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(e), Health and Safety Code; Section 13 of Article 5 of the California Constitution. Reference: Sections 30165.1(c)(24)(C) and, 30165.1(f)(4)(B), 30165.1(g)(4) and 30165.1(q)(2), Revenue and Taxation Code.

STATE OF CALIFORNIA JUS-TOB 1 (Rev. 09/2010)



RT GENER	ALBUSINESS AND OW	NERSHIP INFORMATION	· · · · · · · · · · · · · · · · · · ·
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YES	C NO		37	
ADDRESS, CONTACT	PERSON, TELEPHO HE TRANSFER OF O	NE AND FACSIMII	LE PHONE NUMBERS, GARETTES AND A COI	RICATOR), ITS PLANT STREET ADDRESS, MAILI AND THE RELATIONSHIP TO APPLICANT. IDENT PY OF EVERY AGREEMENT OR CONTRACT BET TO PROVIDE A COMPLETE RESPONSE.
APPLICANT IS A SUC	CESSOR OF AN EN	TITY DESCRIBED	IN QUESTIONS 3 OR 4	ABOVE (I.E., MANUFACTURER OR FIRST IMPO
(YES	C NO			
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LICENSE/PERMITS				
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ADDITIONAL LICENS	ES OBTAINED FROM	THE BOE AND T	HEIR NUMBERS:	
			T NUMBER AS A MANU	
AS AN IMPORTER::			AND CONTRACT PARTICULAR	PPY OF APPLICANT SCURRENT PERMIT AS A
MANUFACTURER OF	RIMPORTER PURSU	ANT TO 26 USC C		ULATIONS ISSUED THEREUNDER
RTIE BRAND F	AMILY IDENTIFI	CATION:	and the second	Land Free Land Belleville Committee
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APPLICATI	FAMILY (INDICATE W ANDS THAT WILL NOT ON YEAR)	TH AN ASTE	RISK (*)	B. UNITS SO PRECEDING CALENDAR	C			OF BRANDS LIST INFORMATION)	
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	BRAND	TRADEM	ARK HOLDE		HYSICAL	ADDRESS		РНО	NE
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ORG QUE	DDITIONAL SHEET(S), ADDITIONAL BUS ANIZATIONAL DOCUM STION.) PANY OFFICERS AND IE TABLE BY LISTING EIN APPLICANT COME	INESS INFO	ORMATIO ATTACHED	(SEE INSTRUC	TIONS FO	OR LIST O	DOCUME	ITH AN EQUITY I	BY THIS
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3. AFFILIATES INFORMATION (SEE INSTRUCTIONS FOR FURTHER INFORMATION) ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE)

	BRAND FAMILY AFFILIATE: NAME TYPE OF BUSINESS AFFILIATE: STREET A		DDRESS	i		
				A APPAIR AND A STATE OF THE STA		
I. A PLEASE IN BTATEME		LOWING STATEMENTS DESCRIBE	APPLICANT BY CHECK	NG EITHER YES OR NO AF	TER THE	E
a.	APPLICANT SOLD CIGAR	RETTES IN CALIFORNIA IN THE PRE	CEDING YEAR:		YE8	(N
b.	APPLICANT MADE ESCR (HEALTH & SAFETY COL	OW DEPOSITS PURSUANT TO CALI DE, SECTIONS 104565-104667) IN TH	FORNIA'S RESERVE FU E PRECEDING YEAR:	IND STATUTE	YES	CN
c.	APPLICANT SOLD IN TH	E PRECEDING CALENDAR YEAR ON	E OR MORE OF THE BE	RAND FAMILIES LISTED	(YES	CN
d.	APPLICANT MADE ESCF RESERVE FUND STATU	OW DEPOSITS IN THE PRECEDING TE FOR ONE OR MORE OF THE BRA	CALENDAR YEAR PUR IND FAMILIES LISTED II	SUANT TO CALIFORNIA'S NTHIS CERTIFICATION:	C YES	(N
e.	THERE HAS BEEN A CH FAMILIES LISTED IN THI	ANGE IN MANUFACTURER (I.e. FABR S CERTIFICATION WITHIN THE PAS	RICATOR) OR ONE OR I T TWO CALENDAR YEA	MORE OF THE BRAND RS:	(YES	(N
f.		S OR SELLS CIGARETTES VIA THE TRY SERVICE TO DELIVER CIGARET			(YES	(N
g.		TIMELY COMPLY WITH THE RESERVICE DIRECTORY, OR AT ANY TIME TH		OR TO THE	(YES	(N
h.		TITS BRAND FAMILIES LISTED IN TH TORY OR WAS REMOVED FROM TH		S PREVIOUSLY DENIED	(YES	(N
i.		D OR BANNED FROM SELLING ANY ING OR DETERMINATION:	CIGARETTES BY COU	RT ORDER, STATE OR	(YES	(N
J.	A BRAND FAMILY FORM SELL IS ENJOINED FRO	MERLY SOLD BY APPLICANT OR A B IM SALE BY A STATE COURT, STATI	RAND FAMILY THAT AP E AGENCY OR A FEDER	PLICANT INTENDED TO AL COURT:	(YES	(N
k.	A STATE OR FEDERAL UNFAIR BUSINESS PRA	COURT HAS ENTERED A JUDGMEN CTICE OR UNFAIR COMPETITION R	T FINDING THAT APPLE ELATING TO THE SALE	CANT ENGAGED IN AN OF TOBACCO PRODUCTS	C YES) (N
I.	APPLICANT SOLD MOR AFTER JANUARY 1, 200	E THAN 1,600,000 CIGARETTES IN 0	CALIFORNIA DURING AN	NY QUARTER YEAR	(YES	; C 1
m.	APPLICANT FAILED TO FUND STATUTE OR RE	TIMELY FILE ANY COMPLETED FOR VENUE & TAXATION CODE SECTION	RM OR DOCUMENT REC N 30165.1 AND IMPLEMI	QUIRED BY THE RESERVE ENTING REGULATIONS:	(YES	()

CERTIFICATION FOR LISTING ON CALIFORNIA

	DIRECTORY (REV. & TA	X. CODE SEC. 30165.1)	
ARTIN: MARKETING	and distribution informati	ON	me the second
TOBACCO PRODUCTS	RECLASSIFIED AS CIGARETTE OR R	YO TOBACCO EN RECLASSIFIED WITHIN THE LAST TWO	
BRAND NAME OF RECLASSIFIED TOBACCO PRODUCT	NAME OF FEDERAL, STATE OR LOCAL GOVERNMENTAL ENTITY THAT RECLASSIFIED THE THE TOBACCO PRODUCT AS A CIGARETTE OR RYO TOBACCO	GOVERNMENT ENTITY'S STREET ADDRESS	DATE OF RECLASSIFICATION
DISTRIBUTORS, WHO), AS NECESSARY, TO PROVIDE A COMPLETABLERS AND RETAILERS INCOMPLETABLERS TO SELL, LIST THE NAMED OF HANDLED TO SELL.	MPLETE RESPONSE, ME AND ADDRESS OF EVERY CALIFORN I PEROENT OR MORE OF APPLICANT'S G	IA DISTRIBUTOR,
OR THAT BRAND IN CALIFORI DISTRIBUTORS	NIA IN THE LAST CALENDAR YEAR.	(TEROEI) OK MONE OF THE SOURCE	
BRAND FAMILY	DISTRIBUTOR	STREET ADDRESS	PHONE NUMBER
			3
ATTACH ADDITIONAL SHEET(S	S), AS NECESSARY, TO PROVIDE A CO	MPLETE RESPONSE.	
BRAND FAMILY	WHOLESALER	STREET ADDRESS	PHONE NUMBER

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

CERTIFICATION FOR LISTING ON CALIFORNIA

BRAND FAMILY	RETAILER	STREET ADDRESS	PHONE NUMBER
		=	
ACH ADDITIONAL SHEET(S), A	NECESSARY, TO PROVIDE A CO	MPLETE RESPONSE.	
AGREEMENTS WITH PAR	TICIPATING MANUFACTURERS (9	ee Instructions)	
BRAND FAMILY	PARTICIPATING MANUFACTURER	STREET ADDRESS	PHONE NUMBER
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TURE OF AGREEMENT(S):			
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	S NECESSARY TO PROVIDE A CO	OMPLETE RESPONSE.	
TACH ADDITIONAL SHEET(S), A	S NECESSARY, TO PROVIDE A CO		
TACH ADDITIONAL SHEET(S), A		(See Instructions)	ADDRESS
TACH ADDITIONAL SHEET(S), A AGREEMENTS REGARD	ING COMPLIANCE WITH THE MSA	(See Instructions)	ADDRESS
TACH ADDITIONAL SHEET(S), A AGREEMENTS REGARD	ING COMPLIANCE WITH THE MSA	(See Instructions)	ADDRESS
TACH ADDITIONAL SHEET(S), A AGREEMENTS REGARD	ING COMPLIANCE WITH THE MSA	(See Instructions)	ADDRESS

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

NAME	ADDRESS
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CESSARY, TO PROVIDE A COMPLETE RESPONSE.	
AND THE OPERATION AND THE PROPERTY OF THE PROP	
IMPLIANCE INDURINATION AND ARCHITECTURE	The state of the s
AME AND ADDRESS OF THE MANUFACTURER (I.E., FAI L COMPANY NAMES AND ADDRESSES USED BY THE N	BRICATOR) OF THE CIGARETTES, IF MANUFACTURER(S) IN MAKING CIGARET
MANUFACTURER (I.E. FABRICATOR)	ADDRESS
	и п
	2.
N PLAN	IGARETTE HEALTH WARNING ROTATION
FILER	STREET ADDRESS
,	CESSARY, TO PROVIDE A COMPLETE RESPONSE. MPLIANCE INFORMATION AME AND ADDRESS OF THE MANUFACTURER (I.E., FAIL COMPANY NAMES AND ADDRESSES USED BY THE MANUFACTURER (I.E. FABRICATOR) MANUFACTURER (I.E. FABRICATOR) CESSARY, TO PROVIDE A COMPLETE RESPONSE. N PLAN IAME AND ADDRESS OF THE ENTITY WHICH FILED A COMMISSION BEFORE THE CIGARETTES WERE DISTRIBUTED.

FOR EACH BRAND, ATTACH THE FEDERAL TRADE COMMISSION'S WRITTEN APPROVAL OF APPLICANT'S ANNUAL CIGARETTE HEALTH WARNING ROTATION PLAN. ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

TISING ACT.	Allougene	A STATE OF THE STA
BRAND	SUBMITTER	STREET ADDRESS
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TO AD IDEAL AND ADDITION OF A	MOUANAS BECENED BOOK THE HIS THE	ALTH AND HUMAN SERVICES FOR ARPLICAN
EINGREDIENT REPORTING REQUIRED	BY THE FEDERAL CIGARETTE LABELING.	AND ADVERTISING ACT. (15 U.S.C. § 1835A):
ADDITIONAL SHEET(S), AS NECESSAI	RY, TO PROVIDE A COMPLETE RESPONSE	
CIGARETTE PACKAGING		
ACH BRAND FAMILY, LIST THE NAME AT	ND ADDRESS OF THE PERSON, COMPANY	, OR ENTITY THAT PLACED THE CIGARETTE
GES WITH THE U.S. SURGEON GENERARD	PACKAGER	STREET ADDRESS
BRAND	TAOMOLIN	OTTELT NODICEO
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H ADDITIONAL SHEET(S) AS NECESSA	RY. TO PROVIDE A COMPLETE RESPONS	E
	RY, TO PROVIDE A COMPLETE RESPONS SEE INSTRUCTIONS)	E
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INTERNET OR MAIL ORDER SALES (SEÉ INSTRUCTIONS)	E

PART VII: DISCLOSURE OF ENFORCEMENT ACTIONS AND PRIOR DETERMINATIONS AFFECTING SALES TO DISTRIBUTIONS.
1. ENFORCEMENT ACTIONS BANNING OR ENJOINING SALES
HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTION 2 AND ANY OF ITS CIGARETTES BANNED OR ENJOINED FROM SALE BY ANY STATE OR FEDERAL COURT OR ADMINISTRATIVE AGENCY WITHIN THE U.S. JURISDICTION? FOR EVERY SUCH ACTION BANNING OR ENJOINING SALES, LIST:
(a) THE BRAND FAMILY (IES) BANNED AND/OR ENJOINED; (b) THE GOVERNMENTAL ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) OR PRIVATE PLAINTIFF BRINGING THE ACTION; (c) THE CASE NUMBER;
(d) THE NAME AND ADDRESS OF THE GOVERNMENT ATTORNEY OR OFFICIAL OR PRIVATE PLAINTIFF BRINGING THE ACTION.
YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION NOT APPLICABLE
2. DENIALS, SUSPENSIONS, REVOCATIONS OF PERMITS OR LICENSES
HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 2, 3, AND 4 BEEN DENIED A PERMIT, LICENSE, OR BEEN DENIED ANY OTHER AUTHORIZATION TO ENGAGE IN ANY BUSINESS RELATING TO THE SALE OF CIGARETTES BY ANY GOVERNMENT ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) OR HAD SUCH PERMIT, LICENSE OR OTHER AUTHORIZATION REVOKED, SUSPENDED, OR OTHERWISE TERMINATED? FOR EVERY SUCH DENIAL, SUSPENSION OR REVOCATION OF A PERMIT, LICENSE OR OTHER AUTHORIZATION, LIST:
(a) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE THAT HAD SUCH PERMIT, LICENSE OR OTHER AUTHORIZATION REVOKED, SUSPENDED OR OTHERWISE TERMINATED; (b) THE GOVERNMENTAL ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) THAT DENIED, SUSPENDED, OR REVOKED SUCH PERMIT, LICENSE, OR OTHER AUTHORIZATION; (c) THE CASE NUMBER, IF ANY; (d) THE NAME AND ADDRESS OF THE GOVERNMENT ATTORNEY OR OFFICIAL OR PRIVATE PLAINTIFF BRINGING THE ACTION.
YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION NOT APPLICABLE
3. CONVICTIONS
HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 2, 3, AND 4 BEEN CONVICTED OF ANY CRIME UNDER FEDERAL, STATE OR FOREIGN LAWS IN CONNECTION WITH THE SALE OF CIGARETTES? FOR EVERY SUCH CONVICTION, LIST:
(a) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE CONVICTED; (b) THE GOVERNMENTAL ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) THAT PROSECUTED APPLICANT OR OTHER PERSON OR AFFILIATE; (c) THE CASE NUMBER; (d) THE NAME AND ADDRESS OF THE GOVERNMENT ATTORNEY OR OFFICIAL THAT PROSECUTED APPLICANT OR OTHER PERSON OR
AFFILIATE YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION NOT APPLICABLE
4. DENIAL OF LISTING
HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 2, 3, AND 4 BEEN DENIED LISTING ON ANY STATE DIRECTORY, WHICH IS SIMILAR TO THE SUBJECT OF THIS CERTIFICATION? FOR EVERY SUCH DENIAL, LIST:
(a) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE DENIED LISTING ON A STATE DIRECTORY; (b) THE TOBACCO PRODUCT MANUFACTURER AND/OR BRAND FAMILY(IES) DENIED LISTING; AND (c) THE STATE WHICH DENIED LISTING.
YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION NOT APPLICABLE
5. RESERVE FUND STATUTE COMPLIANCE
HAS ANY PERSON LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 2, 3, AND 4, BEEN INVOLVED AS AN OFFICER OR OWNER OF ANY OTHER TOBACCO COMPANY OR AFFILIATE WHICH HAS NOT MADE ITS ESCROW DEPOSITS AS A NONPARTICIPATING MANUFACTURER UNDER A STATE RESERVE FUND STATUTE? FOR EVERY SUCH OCCURRENCE, LIST:
(a) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE WHICH HAS NOT SATISFIED IT'S NPM RESERVE FUND OBLIGATIONS (b) THE BRAND FAMILIES FOR WHICH THERE WAS A FAILURE TO COMPLY; AND (c) THE AMOUNTS OF ANY ESCROW DEPOSITS THAT ARE STILL OWED.
YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION

STATE OF CALIFORNIA JUS-TOB 1 (Rev. 09/2010)

CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (REV. & TAX. CODE SEC. 30165.1)

	U.S. CUSTOMS	DOCUMENTS						
	IF THE CIGARE DOCUMENTS L		NTENDS TO SELL A	ARE NOT MADE IN THE UNITED ST	TATES, PROVI	DE THE		
	a. A CO INGR	a. A COPY OF THE SWORN STATEMENT(S) OF THE ORIGINAL MANUFACTURER THAT IT V INGREDIENTS TO THE SECRETARY OF HEALTH AND HUMAN SERVICES AS REQUIRED						
	b. A COPY OF THE IMPORTER'S CERTIFICATE(S) UNDER PENALTY OF PERJURY AS REQUIRED BY 19 USC 1681A(C)(2) REGARDING THE PRECISE FORMAT OF WARNINGS AND THE ROTATION PLAN FOR HEALTH WARNINGS.							
	CONS	SENT TO IMPORT INTO THE U	NITED STATES AS I	E(S) UNDER PENALTY OF PERJUF REQUIRED BY 19 USC 1681A(C)(3) ERJURY THAT THE TRADEMARK REQUIRED BY 19 USC 1681A(C)(3)	(A) <u>OR</u> A COP OWNER HAS I	Y OF THE		
AR	CVIII NPMA	PLICANT CERTIFICATION	ONL WINC		14345 134			
,	AGENT FOR S	ERVICE OF PROCESS						
	a. IS AF	PLICANT DOMICILED IN THE	STATE OF CALIFOR	RNIA?	YES	□ NO		
	b. IŚ AF DO E	PLICANT A NON-RESIDENT O USINESS IN CALIFORNIA AS A	R FOREIGN NPM T A FOREIGN CORPO	HAT HAS REGISTERED TO RATION OR BUSINESS ENTITY?	YES	□ NO		
	c. IF APPLICANT ANSWERED "NO" TO QUESTIONS "A" AND "B" ABOVE, APPLICANT MUST APPOINT A RESIDENT AGENT FOR SERVICE OF PROCESS BY SUBMITTING A <u>COMPLETED</u> NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT (JUS-TOB2).					□NO		
2,	QUALIFIED ES	QUALIFIED ESCROW FUND-FINANCIAL INSTITUTION						
	APPLICANT C							
	a. HAS	B. HAS ESTABLISHED AND CONTINUES TO MAINTAIN A QUALIFIED ESCROW FUND.						
	APP	b. HAS EXECUTED A QUALIFIED ESCROW AGREEMENT THAT HAS BEEN REVIEWED AND APPROVED BY THE ATTORNEY GENERAL FOR THE STATE OF CALIFORNIA AND THAT GOVERNS THAT QUALIFIED ESCROW FUND FOR THE STATE OF CALIFORNIA.						
3.	((NOTE: TH THE QUALIF CREATED OI CALIFORNIA WEBSITE AT	E NPM MUST CERTIFY SATIS LED ESCROW FUND TO BE EI LLY BY USING THE CALIFORI	FACTION OF BOTI LIGIBLE FOR THE NIA MODEL ESCRO ENT IS AVAILABLE ACCO	H OF THE ABOVE-REFERENCED I DIRECTORY. A QUALIFIED ESC DW AGREEMENT (JUS-TOB6). (1: E ON THE ATTORNEY GENERAL'S	row fund IS I cal, code	3		
<u>. </u>	DATE	DEPO		WITHDRAWAL		BALANCE		

NOTE: THIS CERTIFICATION WILL NOT BE PROCESSED OR CONSIDERED UNTIL ALL THE REQUIRED DOCUMENTS ARE SUBMITTED.

STATE OF CALIFORNIA JUS-TOB 1 (Rev. 09/2010)

DECLARATION, ACKNOWLEDGMENT AND SIGNATURE

UNDER PENALTY OF CRIMINAL PROSECUTION UNDER THE LAWS OF CALIFORNIA, I DECLARE AND ACKNOWLEDGE THAT:

- 1. I HAVE READ THE INSTRUCTIONS FOR THIS CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY.
- I UNDERSTAND THAT THE ATTORNEY GENERAL MAY REQUIRE ADDITIONAL INFORMATION AND/OR DOCUMENTATION TO DETERMINE IF APPLICANT IS QUALIFIED FOR LISTING ON THE CALIFORNIA DIRECTORY.
- 3. APPLICANT WILL IMMEDIATELY NOTIFY THE TOBACCO LITIGATION AND ENFORCEMENT SECTION IN THE ATTORNEY GENERAL'S OFFICE (OFFICE OF THE ATTORNEY GENERAL FOR THE STATE OF CALIFORNIA, TOBACCO LITIGATION ENFORCEMENT SECTION, P.O. BOX 944255, SACRAMENTO, CA 94244-2550) IF ANY INFORMATION ON THIS CERTIFICATION CHANGES, BEFORE THE ATTORNEY GENERAL APPROVES THE CERTIFICATION.
- 4. I ACKNOWLEDGE THAT TITLE 11, CALIFORNIA CODE OF REGULATIONS SECTION 999.17 REQUIRES EVERY APPLICANT TO SUBMIT A SUPPLEMENTAL CERTIFICATION WHEN INFORMATION IN THIS CERTIFICATION IS NO LONGER ACCURATE AND COMPLETE. THE SUPPLEMENTAL CERTIFICATION MUST BE SUBMITTED NO LATER THAN THIRTY (30) DAYS AFTER THE INFORMATION HAS BECOME INACCURATE OR INCOMPLETE.
- 5. I ACKNOWLEDGE THAT BUSINESS AND PROFESSIONS CODE SECTION 22980.1 PROHIBITS A MANUFACTURER, DISTRIBUTOR OR WHOLESALER FROM SELLING CIGARETTES FOR RESALE IN CALIFORNIA TO ANY PERSON WHO IS NOT LICENSED BY THE CALIFORNIA BOARD OF EQUALIZATION OR WHOSE LICENSE HAS BEEN SUSPENDED OR REVOKED. SECTION 22980.1 ALSO PROHIBITS IMPORTERS, DISTRIBUTORS, AND WHOLESALERS FROM PURCHASING CIGARETTES FROM A MANUFACTURER THAT IS NOT SO LICENSED.
- 6. I ACKNOWLEDGE THAT BUSINESS AND PROFESSIONS CODE SECTION 22879(A)(3) REQUIRES EVERY MANUFACTURER AND IMPORTER TO CONSENT TO THE JURISDICTION OF THE CALIFORNIA COURTS FOR ENFORCEMENT OF THE CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003 (DIVISION 8.6 OF THE BUSINESS AND PROFESSIONS CODE).
- 7. CALIFORNIA REGULATIONS REQUIRE THAT THIS CERTIFICATION BE SIGNED BY A QUALIFIED COMPANY OFFICER OR OTHER SUCH INDIVIDUAL AUTHORIZED TO BIND THE APPLICANT COMPANY. MY POSITION WITH THE COMPANY AND MY ACTUAL AUTHORITY TO CERTIFY ON BEHALF OF APPLICANT MEETS THE FOREGOING REQUIREMENTS.
- 8. I HAVE EXAMINED THIS CERTIFICATION, INCLUDING ATTACHMENTS AND SUPPORTING DOCUMENTS AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS CERTIFICATION, INCLUDING ATTACHMENTS AND SUPPORTING DOCUMENTS, IS TRUE, CORRECT, AND COMPLETE.

NAME OF AUTHORIZED	O OFFICER:	
TITLE:		
EMAIL ADDRESS:		
TELEPHONE:		
SIGNATURE OF AUTHO	ORIZED OFFICER:	DATE:
STATE OF)
COUNTY OF)
COUNTRY OF)
ON	, BEFORE ME,	PERSONALLY APPEARED
EVIDENCE) TO BE THE	PERSON(S) WHOSE NAME(S) IS/ARE SUB- PEXECUTED THE SAME IN HIS/HER/THEIR. INSTRUMENT THE PERSON(S), OR THE EN	ME (OR PROVED TO ME ON THE BASIS OF SATISFACTORY SCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO AUTHORIZED CAPACITY (IES), AND THAT BY HIS/HER/THEIR WITHY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED
	IRES ON:	

THIS CERTIFICATION MUST BE FILED WITH THE ATTORNEY GENERAL'S OFFICE:

OR

MAILING ADDRESS:

OFFICE OF THE ATTORNEY GENERAL FOR THE STATE OF CALIFORNIA TOBACCO LITIGATION AND ENFORCEMENT SECTION P. O. BOX 944256 SACRAMENTO, CA 94244-2550

STREET ADDRESS:

OFFICE OF THE ATTORNEY GENERAL FOR THE STATE OF CALIFORNIA TOBACCO LITIGATION AND ENFORCEMENT SECTION P. O. BOX 944255 SACRAMENTO, CA 94244-2550



STATE OF CALIFORNIA NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER (Rev. & Tax Code § 30165.1)

Please type or print in permanent blue ink. Sign, date, and return original to: Office of the Attorney General of the State of California Tobacco Litigation & Enforcement Section P.O. Box 944255

Sacramento, CA	, 94244-2550			
The undersigned No	n-Participating Manufac	cturer ("NPM"),	-	74
hereby appoints				
NMP agrees to do the General") at least 30 satisfaction of the Att existing agent appoint shall provide notice to	e following: (1) provide calendar days prior to to torney General of the apartment. The NPM furth	notice to the Office of termination of the autoppointment of a new a er agrees that if the a of the termination with	hority of the registered agent agent at least five (5) calenda gent terminates its agency a	State of California ("Attorney i; and (2) provide proof to the ar days prior to the termination of the
limited to any accom	panying statements and tting this Notice of Appo s or is organized. The f	d attachments herewi	th, are true and complete an the laws of California or of th	of Appointment, including but not d that I am a person authorized to he jurisdiction where the undersigned NPM and its Brand
This Notice of Ap	pointment must be	signed and dated	in the presence of a not	ary public.
	rized representative for			*
Authorized Repres	entative (Print Name):	·		
Title:				
Principle Place of I	Business (physical ad	idress):		
STATE OF)		
200000000000000000000000000000000000000				
On		before me,	ly known to me (or proved to	, personally appeared me on the basis of satisfactory
same in his/her auth	person whose name is norized capacity, and the secuted the instrument.	subscribed to the with at by his/her signatur	nin instrument and acknowle	dged to me that he/she executed the on, or the entity upon behalf of which
WITNESS my hand	and official seal.			
Signature				
My Commission ex	pires;	4		

STATE OF CALIFORNIA NOTICE OF APPOINTMENT OF REGISTERED AGENT AND PAGE 2 of 2 REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER (Rev. & Tax Code § 30165.1)

NAME AND ADDRESS OF CALIFORNIA STATE REGISTERED AGENT: Street Address (Regulred-Must be within the state of California): P.O. Box (Optional): City and State: Zip Code: Facsimile Number: Telephone: E-mail address: I consent to serve as the Registered Agent in the state of California for (name of NPM), pursuant to California Revenue and Taxation Code section 30165.1. I understand it will be my responsibility to receive Service of Process on behalf of the NPM; to forward mall to the NPM; and to immediately notify the Office of the Attorney General If I resign or change the office address of the Registered Agent. This Notice of Appointment must be signed and dated in the presence of a notary public. Signature; Printed Name: Title: STATE OF ______ COUNTY OF _____ On _____, before me, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument. WITNESS my hand and official seal. Signature My Commission expires:

STATE OF CALIFORNIA JUB-TO83 (Rev. 02/2011)

CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW

Quarter ending:		Other Period:	10		
omnioto e senar	ate Certification of C	ompliance for each re	porting period		72.00
OTE TO DISTRIE RE LISTED ON T STED ON THE D	BUTORS: YOU MAY S THE ATTORNEY GEN DIRECTORY ARE CO	STAMP AND SELL ON IERAL'S DIRECTORY: NTRABAND AND SUB	LY THE BRANDS O HTTP://CAAG.STA JECT TO SEIZURE	AND FORFEITURE.	TS NOT
This Certification	on Is Not Valid Unles	s a stamp from the At	torney General's Of	fice appears in the bo	ox below.
		For Official U	se Only		
					223
				a market	
					200
<u> </u>		of Compliance Must E			58
art 1: Tobacco	Product Manuract	urers identification			
				-	
ompany Name:					
company Name: street Address; -mail Address;					
ompany Name: treet Address;					
Company Name: Street Address: -mail Address: Phone Number:	tion (BOF) Manufactu	rer's License No.:	Fax Numbér:		
Company Name: Street Address: -mail Address: Phone Number: Board of Equaliza All manufacture	tion (BOF) Manufactu		Fax Numbér:		
company Name: company Name: chreet Address: chone Number: chone Number of interest All manufacture chone Number of interest All mumber of interest Address:	tion (BOE) Manufacturs (I.e., fabricators) noid	rer's License No.:	Fax Number:n this Certification.	Use as many copies	of this fo
treet Address: -mail Address: -mail Address: -hone Number: -mail Address: -hone Number:	tion (BOE) Manufactu rs (i.e., fabricators) n old idividual Cigarettes, in eriod is:	rer's License No.: nust complete and sig cluding "roll-your-own"	Fax Number:n this Certification.	Use as many copies	of this fo
company Name: itreet Address: -mail Address: chone Number: coard of Equaliza All manufacture s needed. Part 2: Units Sc otal number of in uring the sales p Attach Brand Far	tion (BOE) Manufacturs (I.e., fabricators) noid adividual Cigarettes, in eriod is:	rer's License No.: nust complete and sig cluding "roll-your-own"	Fax Number:n this Certification.	Use as many copies	of this fo
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company Name: Street Address: E-mail Address: Phone Number: Board of Equaliza All manufacture is needed. Part 2: Units Sc Total number of in Juring the sales p Attach Brand Far Part 3: Calculate Tor the sales year 2000 - Th	tion (BOE) Manufacturs (I.e., fabricators) noid adividual Cigarettes, in eriod is: Inilies Unit Sales Schettion of Deposit America (Use the rates listed the rate per cigarette is 102 - The	rer's License No.:	Fax Number: In this Certification. tobacco, sold by the ropriate deposit amo	Use as many copies manufacturer identified	of this 1
Company Name: Street Address: E-mail Address: Phone Number: Board of Equaliza All manufacture as needed. Part 2: Units So Total number of induring the sales p Attach Brand Far Part 3: Calculate To the sales year 2000 - Th 2001 - 20 2003 - 20	tion (BOE) Manufacturs (I.e., fabricators) noid adividual Cigarettes, in eriod is: Inilies Unit Sales Schettion of Deposit Amr. (Use the rates listed the rate per cigarette is 102 - The rate per cigarette per ci	rer's License No.:	Fax Number: In this Certification. tobacco, sold by the ropriate deposit amo	Use as many copies manufacturer identified	of this f

This is the amount that has been paid into the Qualified Escrow Fund by the manufacturer identified above;

*See Instructions and attached copy of Exhibit C to the MSA PROOF OF DEPOSIT OF THE ABOVE AMOUNT FROM YOUR FINANCIAL INSTITUTION MUST BE ATTACHED.

Total: \$_

STATE OF CALIFORMIA JUS-TOB3 (Rev. 02/2011)

CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW

Part 4: Financial Institution Information Name:	
Authorized Escrow Agent;	
Phone Number:	Fax Number:
Total Funds Held in Separate Account For California: \$	
Certification of Compliance is complete and accurate. This document must also be signed and dated in front o	an authorized notary public, who also signs as a witness.
Name (Type or Print):	Title:
Signature of Authorized Agent:	
	City of:
Outscribed and Owoff to belove Me on this Date,	

OR

This form must be filed with the Attorney General's Office;

Malling Address:
Office of the Attorney General
for the State of California
Tobacco Litigation & Enforcement Section
P.O. Box 944255
Sacramento, CA 94244-2550

Street Address:
Office of the Attorney General
for the State of California
Tobacco Litigation & Enforcement Section
1300 | Street, Suite 125
Sacramento, CA 95814

STATE OF CALIFORNIA JUS-TOB4 (Rev. 02/2011)

(Rev. & Tax Code § 30165.1, Health & Saf. Code §§ 104555-104557)

Onginal Amended Date:	SALES YEAR: 20
THIS FORM MUST BE SUBMITTED WITH THE CERTIFICATE OF	THIS FORM MUST BE SUBMITTED WITH THE CERTIFICATE OF COMPLIANCE (JUS-TOB3) FOR THE SPECIFIED REPORTING PERIOD.
Company is a (Check One): Manufacturer Importer	
Company Name:	Board of Equalization License Number:
Street Address:	
Phone Number:	E-mail Address:
*If your Company is required to make deposits into escrow more frequently	*# vour Company is required to make deposits into escrow more frequently than annually, indicate the specified reporting period for which deposit was made.
Reporting Period: From (month/date/year):	
Lost all Brand Families sold during this reporting period. Column B: Write "C" after any brand style of Cigarettes, (RYO) after Column C: List all units sold in California during the reporting perior individual Little Cigar or .09 oz. of RYO.) Column D: If the reporting company is not the manufacturer (i.e. fa	<u>Column A</u> : List all Brand Families sold during this reporting period. <u>Column B</u> : Write "C" after any brand style of Cigarettes, (RYO) after any brand of Roll-Your-Own tobacco, and "LC" after any brands of Little Cigars. <u>Column B</u> : Write "C" after any brand style of Cigarettes, (RYO) after any brand of Roll-Your-Own tobacco, and "LC" after any brands of Little Cigars. <u>Column C</u> : List all units sold in California during the reporting period, i.e., annual, quarterly or other specified period. (1 Unit = an individual cigarette or individual Little Cigar or .09 oz. of RYO.) <u>Column D</u> : If the reporting company is not the manufacturer (i.e. fabricator), provide the name and street address of the manufacturer(s).
Attach additional sheets, as necessary, to provide a complete answer.	
PROBINET (S)	UNIRSSOES
Complete information and declaration on page 2.	



(Rev. & Tax Code § 30165.1, Health & Saf. Code §§ 104555-104557) BRAND FAMILIES UNIT SALES SCHEDULE 1

Company Name:
This page requires the company to report the total sales made in California during the preceding calendar year. Rev. & Tax Code § 30165.1(b)(2)(a).

INSTRUCTIONS

Column A:

Column B.

List all Brand Families sold in the preceding calendar year. Indicate by asterick (*) any Brand Family that is no longer being sold in California. Write "C" after any brand style of Cigarettes, (RYO) after any brand of Roll-Your-Own tobacco, and "LC" after any brands of Little Cigars. List the total units sold in California during the preceding calendar year. (1 Unit = an individual cigarette or individual Little Cigar or .09 oz. of Column C: RYO.)

Column D: If the reporting company is not the manufacturer (i.e. fabricator), provide the name and street address of the manufacturer (i.e. fabricator) of the Brand Family.

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Under penalty of perjury, under the laws of California, I declare information contained in this form is complete and accurate.

Print Company Officer Name: Fax No: E-mail Address:	Signature of Company Officer.	Date:		
Print Company Officer Title:	Print Company Officer Name:	Phone Number:	Fax No:	
	Print Company Officer Title:	E-mail Address:		

RESOLUTION OF THE	
L'aur	[Name of Tribe]
WHEREAS,	and/or
[Name of	Tobacce Manufacturer) and/or
[Name of Tobacco Importer, if any]	is owned by, chartered by, operated for the benefit of
	("the Tribe"\-le a huginees arm of the
[Name of Trib	of the Tribe"), Is a business arm of the
Tribe, and/or is formed by the Tribe under the pri	
WHEREAS,	and/or
July 2011	[Name of Manufacturer]
	was formed for all business purposes allowed
[Name of importer_ILany] under the laws of the Tribe, including the manufa	acture of cigarettes and tobacco products;
WHEREAS, the premises and manufacture	uring facility of the foregoing cigarette and/or tobacco
manufacturer and the premises of cigarette and/o	or tobacco importer, if any, are located on the Tribe's
Reservation or other Indian Country;	rof be did not be a second as a second
WHEREAS,	has applied to the State of
California to be placed on the State of California	nacturori Directory of compliant tobacco manufacturers whose
products may be legally sold in the State of Califo	ornia ("California Tobacco Directory");

WHEREAS, pursuant to California Business and Professions Code section 22979(a), every manufacturer and importer must obtain and maintain a license to engage in the sale of cigarettes, and as one condition for obtaining and maintaining such license, all manufacturers and importers shall waive any sovereign immunity defense that may apply to any enforcement action brought by the Attorney General or the Board of Equalization to enforce Division 8.6 of the Business and Professions Code, sections 104555 to 104557, inclusive, of the Health and Safety Code, Part 13 (commencing with section 30001) of Division 2 of the Revenue and Taxation Code, and regulations adopted pursuant to these laws;

WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco
Directory, to the full extent allowed by law, be subject to State regulations and enforcement of
Galifornia law, including being susceptible to all remedies and enforcement measures permitted under
Galifornia law,

WHEREAS, the State of California requires that all tobacco manufacturers on the State <u>California</u> Tobacco Directory either sign the Master Settlement Agreement and make payments pursuant to that agreement or make escrow deposits as required by the California reserve fund statute (Health & Safety Code, sections 104555-104557-1);

WHEREAS, the State of California requires that all tobacco manufacturers sell-cigarettes and tobacco products only to a distributor, wholesaler, importer, retailer or other person holding a valid license from the California Board of Equalization;

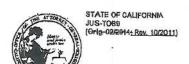
WHEREAS, the State of California requires that the distributor either pay applicable state taxes and surcharges on sales of cigarettes and tobacco products in the State of California or collect them from the consumer;



WHEREAS,	because of the location of	and/or the
business premises of	[Name of Importe	[Name of Manufacturer] On the Tribe's Reservation or other
Indian Country and be	Name of Imported ecause the manufacturer an	er, If any] d/or the importer is owned <u>by, chartered by, operated for</u>
		arm" of the {Tribe or is owned by members of the Tribe,
(min)		elded by Ŧtrlbal Ssovereign Immunity or treaty rights from
	6	obacco manufacturers , and ; and
		ded by Ŧtribal Ssovereign Immunity and treaty rights
		d collection, including enforcement of judgments on tribal
		e, the State of California requires that the manufacturer
		sovereign immunity and treaty rights, agree to sell-only
	y the California Board of Equ	
THEREFORE	E, the	Indian Nation, through
		·-
has on this	(Name of Tribal Entity or Official A day of	utthorized To Walve Tribal Severeign Immunity), 20, adopted this Resolution walving the
Tribe's sovereign imm	[Month] nunity and treaty rights as fol	llows;
The		hereby waíves its sovereign immunity and
	uit, liability, judgment and co	ollection with respect to the obligations and duties of
		And/or Name of Tebacco Importer, If any)
[Name of Tol under the California's	bacco Manufacturer] reserve fund statute (Health	Name of Tebacce Importer, If any) Name of Tebacce Importer, If any) Name of Tebacce Importer, If any) Name of Tebacce Importer, If any)
Tobacco Products Ta	x Law (Rev. & Tax. Code, D	iv. 2. Part 13, § 30001 et seq.), including the Gallfornia
Ŧtobacco Đ <u>d</u> irectory Ł	-law (Rev. & Tax. Code, § 30	0165.1), the California Cigarette and Tobacco Products
Licensing Act of 2003	, (Bus. & Prof. Code, § 2297	70 et seq.); and, regulations implementing those laws and
any other California-la	w, rule, or-regulation-that-pe	ertains to the sale of eigarettes and tobacco products in
the State-of-Gallfornia	. The Tribe recognizes and	agrees that the foregoing regulatory laws (reserve fund
statute, the Cigarette	and Tobacco Products Tax I	Law, tobacco directory law, and the Clgarette and
Tobacco Products Lic	ensing Act of 2003), which r	require (1) the creation of a reserve fund in escrow, (2)
qualifying for listing or	a directory of compliant tob	pacco companies, and (3) state licensing, apply equally to
everyone, including th	e Tribe, and are pure regula	ations which impose their restrictions for a public purpose
unrelated to revenue	generation. In so walving its	immunity, the Tribe recognizes and agrees, that any
sults; or administrative	e actions brought against	and/or
b**	of Importar, (f any)	[Name of Manulacturer] and their owner(s) relating to the duties and obligations
		a Superior Court, and that all such actions and
proceedings- shall be	governed by California's sut	hetantive and procedural law

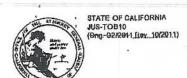


[Hamo of Manufacturer]	and
Shall sell only to California distributors, whole	195
importers, and retailers that are licensed by the California Board of Equalization. The Tribe a	
Its distributor(s) will collect and remit all taxes; surcharges, and escrew deposits imposed by C	Salifornia law,
and all subsequent amendments thereto, on sales to persons who are not members of the Tri	be in the
same manner as required of all other such sales of cigarettes and tobacco products under Ca	i lifornia
statutes and implementing regulations. The tribe attaches hereto a list of the names and add	resses of all
elgarette and tobacco-product distributors the manufacturer or importer will use for distribution	in the state
of California.	
The Tribe agrees to enact and enforce such tribal laws as are necessary to implement	i t the
Callfornia tax, surcharge and escrow deposit laws that apply to sales to persons who are not a	members of
the Tribe, including the right of the State to audit and to assess and collect the taxes, surcharg	ges and
escrow deposits due. The Tribe agrees that upon the request of the State, the Tribe,	
escrow-deposits due. Finally, for the actions described in this walver, the Tribe agrees to the jurisdiction of t	he California
Superior Court over the Tribe, walves personal service of process, and agrees that service of	process by
certified or registered mall, return receipt requested, to the following address shall constitute e	adequate
service:	
[Owner t_Tribal members manufacturer/importer name] [Street Address or P.O. Box] [City and State, postal code]	= = =
Adopted this day of 20	
AppropriateNation Officer	
AppropriateNation Officer	Ν.
Appropriate Nation Officer	20



[Signature(s) of Tribal Official(s) authorized to adopt this Resolution?	[Printed Name(s)]

Attached to this Resolution is the <u>a</u> letter from legal counsel for the Tribe to the California Attorney General evidencing legal counsel's written legal opinion to the State of California that the Tribal entity(<u>ies</u>) or officer(s) adopting this Resolution and waiving the Tribe's sovereign immunity and treaty rights is/are authorized under Tribal law to do so and have the ability to bind the Tribe, and that all procedures required by Tribal and Federal law (including, if applicable, the Foreign Sovereign immunities Act of 1976 (28 U.S.C. section 1605(a)(1)), were followed and that the actions in waiving sovereign immunity and treaty rights are binding and enforceable under Tribal, Federal and California State law.



WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT-OWNED TOBACCO COMPANY

WHEREAS, the Government of the country of	formed
and/or directly owns, in whole or majority part, the following compan	finant Name of Country)
manufacturer and/or distributor below]:	
Manufacturer:	1 MHz - Marina a property
Distributor:	was formed for all business and
WHEREAS, the	
the manufacture of clgarette and tobacco products, and the export a	[Insert Name of Country] and sale of cinarette and tobacco products in
the United States, and specifically the State of California;	
	has applied to the State
WHEREAS, (Insort Manufacturer's Name)	mile tabage manufacturers whose products
of California to be placed on the State of California Directory of com	
may be legally sold in the State of California: ("California Tobacco I	
WHEREAS, pursuant to California Business and Profession	
and importer must obtain and maintain a license to engage in the si	
obtaining and maintaining such license, all manufacturers and impo	
defense that may apply to any enforcement action brought by the A	
to enforce Division 8.6 of the Business and Professions Code, sect	
and Safety Code, Part 13 (commencing with section 30001) of Divi	sion 2 of the Revenue and Taxation Code,
and regulations adopted pursuant to these laws;	
WHEREAS, the State of California requires that all tobacco	o-manufacturers on the State-Tobacco
Directory, to the full extent allowed by law, be subject to State-regu	llations-and-enforcement of California
law, including being susceptible to all-remedies and enforcement m	neasures-permitted-under Callfornia-law.
WHEREAS, the State of California requires that all tobacco	
Tobacco Directory either sign the Master Settlement Agreement ar	
or makeescrow deposits as required by the California reserve fund	
104555-104557-1);	
WHEREAS, the State of Galifornia requires that all tobacci	o-manufacturers-sell-cigarettes-and-tobacco
products only-to-a-distributor, wholesalor, importor, retailer or other	
California-Board-of Equalization; WHEREAS; the State of California requires the distributor	either nev-applicable state taxes and
surcharges on sales of cigarettes and tobacco products in the State	
	te of Gallottia of Goldest trest from the
consumer;	and of
WHEREAS, because of the ownership of	
by Government of these entities may be shielded by government sovereign immunity	THE PARTY OF THE P



WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT-OWNED TOBACCO COMPANY

government-owned companies by way of attachment of propertyigs or otherwise, the State of California requires that	WHEREAS, because the protection afforded by government Sovereign Himmunity and treaty rights may
that	includes immunity from suit, liability, judgment and collection, including enforcement of judgments on the
Immunity and Ftreaty rights—agree to self-only to-person-and entitles-licensed by-the-California Beard of Equalization, and, THEREFORE, the Government of the country-of	government-owned companies by way of attachment of propertyles or otherwise, the State of California requires
Immunity and Ftreaty rights—agree to self-only to-person-and entitles-licensed by-the-California Beard of Equalization, and, THEREFORE, the Government of the country-of	that and, their
Immunity and Ftreaty rights—agree to self-only to-person-and entitles-licensed by-the-California Beard of Equalization, and, THEREFORE, the Government of the country-of	owners and the Government of the country of waive sovereign
THEREFORE, the Government of the country-of	immunity and Ftreaty rights, agree to sell only to person and entities licensed by the California Board of
THEREFORE, the Government of the-country-of	
as follows: The Government of	24 to 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
as follows: The Government of	ambassador to the United States. (Insert Name of Country) on this day
The Government of	[Name of Ambassador to the United States] of 20 walves sovereign immunity and treaty rights of the country of
The Government of	[Month]
sovereign immunity and treaty rights against suit, liability, judgment and collection with respect to the foregoing government-owned companies' obligations and duties under the Gelifernia's reserve fund statute (Health & Saf. Code, § 104555 et seq.), the Cigarette and Tobacco Products Tax Law (Rev. & Tax. Code, Div. 2, Part 13, (§ 30001 et seq.), the California tobacco directory law (Rev. & Tax. Code, § 30165.1), the California Cigarette and Tobacco Products Licensing Act of 2003 (Bus. & Prof. Code, § 22970 et seq.), and regulations implementing those laws and any other Gelifornia law, rule or regulation that pertains to the sale of cigarettes and tobacco products in the State of California. The Government of	Insert Name of Country as 10110445,
government-owned companies' obligations and duties under the Galifornia's reserve fund statute (Health & Saf. Code, § 104555 et seq.), the Cigarette and Tobacco Products Tax Law (Rev. & Tax. Code, Div. 2. Part 13, (§ 30001 et seq.), the California tobacco directory law (Rev. & Tax. Code, § 30165.1), the California Cigarette and Tobacco Products Licensing Act of 2003 (Bus. & Prof. Code, § 22970 et seq.), and regulations implementing those laws and any other California law, rule or regulation that pertains to the sale of cigarettes and tobacco products in the State of California. The Government of	
Code, § 104555 et seq.), the Cigarette and Tobacco Products Tax Law (Rev. & Tax. Code, Div. 2, Part 13, (§ 30001 et seq.), the California tobacco directory law (Rev. & Tax. Code, § 30165.1), the California Cigarette and Tobacco Products Licensing Act of 2003 (Bus. & Prof. Code, § 22970 et seq.), and regulations implementing those laws and any other California law, rule or regulation-that pertains to the sale of cigarettes and tobacco products in the State of California. The Government of	
(§ 30001 et seq.), the California tobacco directory law (Rev. & Tax. Code, § 30165.1), the California Cigarette and Tobacco Products Licensing Act of 2003 (Bus. & Prof. Code, § 22970 et seq.), and regulations implementing those laws and any other California law, rule or regulation-that-pertains to the sale of cigarettes and tobacco products in the State of California. The Government of	
and Tobacco Products Licensing Act of 2003 (Bus. & Prof. Code, § 22970 et seq.), and regulations implementing those laws and any other California law, rule or regulation-that-pertains to the sale of eigarettes and tobacco products in the State of California. The Government of	Code, § 104555 et seq.), the Cigarette and Tobacco Products Tax Law (Rev. & Tax. Code, Div. 2, Part 13,
those laws and any other California law, rule or regulation-that-pertains to the sale of eigerettes and tobacco products in the State of California. The Government of	(§ 30001 et seq.), the California tobacco directory law (Rev. & Tax. Code, § 30165.1), the California Cigarette
The Government of	and Tobacco Products Licensing Act of 2003 (Bus. & Prof. Code, § 22970 et seq.), and regulations implementing
The Government of	those laws and any other California law, rule or regulation that pertains to the sale of eigarettes and tobacco
Product Tax Law, tobacco directory law, and the California Cigarette and Tobacco Products Licensing Act of 2003) are applicable to commercial activities involving cigarettes and tobacco products, which require (1) the creation of a reserve fund, (2) qualifying for listing on a directory of compliant tobacco companies, and (3) state licensing, apply equally to everyone, including the Government of the country of	products in the State of California.
Product Tax Law, tobacco directory law, and the California Cigarette and Tobacco Products Licensing Act of 2003) are applicable to commercial activities involving cigarettes and tobacco products, which require (1) the creation of a reserve fund, (2) qualifying for listing on a directory of compliant tobacco companies, and (3) state licensing, apply equally to everyone, including the Government of the country of	The Government of and the foregoing companies
2003) are applicable to commercial activities involving cigarettes and tobacco products, which require (1) the creation of a reserve fund, (2) qualifying for listing on a directory of compliant tobacco companies, and (3) state licensing, apply equally to everyone, including the Government of the country of	recognizes and agrees that the foregoing regulatory laws (reserve fund, statute, the Cigarette and Tobacco
creation of a reserve fund, (2) qualifying for listing on a directory of compliant tobacco companies, and (3) state licensing, apply equally to everyone, including the Government of the country of	Product Tax Law, tobacco directory law, and the California Cigarette and Tobacco Products Licensing Act of
licensing, apply equally to everyone, including the Government of the country of	2003) are applicable to commercial activities involving cigarettes and tobacco products, which require (1) the
and are pure commercial regulations that which impose their restrictions on commercial activity, within the meaning of the federal Foreign Sovereign Immunities Act of 1976 (28 U.S.C. section 1605(a)(2)), for a public purpose. In so waiving its immunity, the Government of	creation of a reserve fund, (2) qualifying for listing on a directory of compliant tobacco companies, and (3) state
and are pure commercial regulations that which impose their restrictions on commercial activity, within the meaning of the federal Foreign Sovereign Immunities Act of 1976 (28 U.S.C. section 1605(a)(2)), for a public purpose. In so waiving its immunity, the Government of	licensing, apply equally to everyone, including the Government of the country of
meaning of the federal Foreign Sovereign Immunities Act of 1976 (28 U.S.C. section 1605(a)(2)), for a public purpose. In so waiving its immunity, the Government of	
that any sults, or administrative actions brought against	
that any suits, or administrative actions brought against	purpose. In so waiving its immunity, the Government of recognizes and agrees
or the Government of Insert Name, If any) relating to the duties and obligations referenced above, may be brought in the California Superior Court, and that all suct actions and proceedings; shall be governed by California's substantive and procedural law.	that any quite ar administrative actions brought against
to the duties and obligations referenced above, may be brought in the California Superior Court, and that all such actions and proceedings, shall be governed by California's substantive and procedural law.	as the Covernment of
The Coulomorph of	actions and proceedings, shall be governed by California's substantive and procedural law.
-ine obvernment oragrees that	The Government of agrees that
Insert-Manufecturor's-Namo Shall	
	only sell-elgarettes and/or tobacco products to California distributors, wholesalers, importers and retailers who



WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT-OWNED TOBACCO COMPANY

The-Covernment of	, agrees that
(Insert-Country) (istributing-company-will-impose and collect and remit-all	[insert Distributor's Name, H-pay] taxes, surcharges and escrew-deposits imposed by
Callfornia law, and all-subsequent amendments thereto, o	on sales to purchasers in Callfornia and comply with all
pplicable California laws and regulations as if the sales	of eigerettes and tobacco products occurred entirely in
he state. The Government of	agrees to enact and enforce such
ules , procedures and laws as are necessary to impleme	nt the Callfornia tax, surcharge and escrew-deposit laws
hat apply to sales to persons in California, including the	ight of the State to audit and to assess and collect the
exes, surcharges and escrow deposits due:	
Finally, the Government of	agrees that upon the request of the
77 9	
man county	[Insert Manufacturer's Name] to State of California in the assessment and collection of
insert Distributors Name, It any) any California taxes, surcharges and escrew deposits du	
Finally, for the actions described in this waiver, the	[Insert Name of Country]
agrees to the jurisdiction of the California Superior Courts	
and agrees that service of process by certified or register	ed mail, return receipt requested, to the following
address shall constitute adequate service:	
[Manufacturer's <u>or Distributor's</u> Name] [Street Address or P.O. Box] [City and State, Postal Code]	
Executed this day of	10 A CONTROL OF THE PROPERTY O
	(Month)
[Signature of Ambassador to the United States]	[Printed name of Ambaesader to the United States]
[Ambassador to the United States]	
of the Country of Insert Country)	
Attached to this Resolution is the letter from legs	al counsel in this matter for the Government of
	, to the California Attorney Concra
[Insert Country] [Insert Country] [Insert Country]	-Counsel's Name)
adopting this Resolution and waiving the sovereign imm	unity-and-treaty rights-of-the-Government of
is/are authorized under	the laws of the country of
to do so and have the ability to bind the Government an	
procedures required by the laws of the country of	and-Federal-law-(including
specifically, Foreign Sovereign Immunities Act of 1976-(28 U.S.C. section 1605(a)(1)), were followed and that the
actions in waiving sovereign-immunity and treaty-rights	
ofand under any applica	ble Federal, Tribal and California State-law.



STANDARD WAIVER OF SOVEREIGN IMMUNITY BY TOBACCO MANUFACTURER OR IMPORTER

WHEREAS, [Manufacturer's of Importor's Name]	represents that it is not a foreign state or
directly owned in whole or majority part by a foreign state, within	
Act, 28 U.S.C. § 1603;	
WHEREAS,[Manufacturer's or importar's Name]	represents that it is not owned by,
chartered by, operated for the benefit of, or an "arm" of a Native	American Tribe;
WHEREAS, [Manufacturer's or Importer's Name]	was formed for all business and
commercial purposes allowed under the laws of the country of	, state
or jurisdiction of	including the manufacture and sale of cigarettes
and tobacco products in the United States, and specifically the S	State of California;
WHEREAS,(Menulacturer's or importer's Name)	has applied to the State of California to
be placed on the State of California Directory of compliant tobac	
sold in the State of California;	
WHEREAS, the State of California requires that all toba	acco manufacturers on the State Tobacco
Directory, to the full extent allowed by law, be subject to State re	egulations and enforcement of California law,
including being susceptible to all remedies and enforcement me	easures permitted under California law;
WHEREAS, the State of California requires that all toba	acco manufacturers on the State Tobacco
Directory, either sign the Master Settlement Agreement and ma	ke payments pursuant to that agreement or
make escrow deposits as required by the California reserve fun	d statute;
WHEREAS, the State of California requires that all toba	acco manufacturers sell cigarettes and tobacco
products only to a distributor, wholesaler, importer, retailer or of	ther person holding a valid license from the
California Board of Equalization;	
WHEREAS, the State of California requires that the dis	tributor either pay applicable state taxes and
surcharges on sales of clgarettes and tobacco products in the S	State of California or collect them from the
consumer;	
THEREFORE, (Manufact	urers or importers Namel
hereby expressly waives any claim or defense based in whole	or in part on sovereign immunity and treaty rights,
including but not limited to any claims or defenses based on the	e fact that any of the manufacturer's facilities are
located on tribal or government lands and/or that its owner or o	wners are members of a Native American tribe,
against suit, liability, judgment and collection with respect to the	e manufacturer's obligations and duties under the
California reserve fund statute (Health & Saf. Code, § 104555	el seq.), the California Tobacco Directory Law
(Rev. & Tax. Code, § 30165.1), the California Cigarette and To	bacco Products Licensing Act of 2003 (Bus & Prof.
Code, § 22970 et seq.), the Cigarette and Tobacco Products T	ax Law (Rev. & Tax. Code, Division 2, Part 13,
30001 et seq.), regulations implementing those laws, and any	other California law, rule or regulation that pertains
to the sale of tobacco products in the state of California.	



STANDARD WAIVER OF SOVEREIGN IMMUNITY BY TOBACCO MANUFACTURER OR IMPORTER

In so waiving its immunity,	[Manufacturer's or Importer's Name]
ecognizes and agrees, that any sults, or administrative actio	ns brought against the manufacturer or any of its
affiliates relating to the duties and obligations referenced abo	ove, may be brought in the California Superior Court,
and that all such actions and proceedings, shall be governed	by Callfornia's substantive and procedural law.
Ulastication of action acted Married	agrees that upon the request of the State, the
nanufacturer and its distributor or distributors will assist the S	
of any California taxes, surcharges and escrow deposits due.	
The state of the s	
Finally, [Manufacturer's or Importer's Name]	
California Superior Court, walves personal service of process	
egistered mall, return receipt requested, to the following add	iress shall constitute adequate service:
Manufacturer or Importer's Name)	were's was a claim
Ten To a second of the second	
Street Address or P.O. Box]	
[City and State, Postal Code]	
City and State, Postal Codej	
	. 20
Executed this day of	[Month]
eri la Maria de La Maria de Cara de Ca	
[Signature of company official authorized to bind Manufacturer/I	mporter
· ·	
[Printed name of company official authorized to blnd Manufacture	r/Importer]



UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY
JUST TOB12 (Rev. 02/2011) PAGE 1 of 3

Statutory Requirements

Pursuant to California Revenue and Taxation Code section 30165.1(b)(3)(E) and (f)(4), a Non-Participating Manufacturer ("NPM") located outside of the United States must provide a declaration from each of its importers to the United States that such importer accepts joint and several liability with the NPM for:

- 1. All escrow deposits due under Health and Safety Code section 104557 and Implementing regulations;
- All penalties assessed in accordance with Article 3 (commencing with Section 104555) of Chapter 1 or Part 3 of Division 103 of the Health and Safety Code;
- Payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required by Revenue and Taxation Code section 30165.1, including, but not limited to, all refunds resulting from the removal of the manufacturer or any of its brand families from the California tobacco directory.

The importer must also:

- Appoint a resident agent for service of process in California;
- Consent to the jurisdiction of the California courts for the purpose of enforcement of Division 8.6 (commencing with section 22979) of the Business and Professions Code, Sections 104555 to 104557, inclusive, of the Health and Safety Code, Section 30165.1 of the Revenue and Taxation Code, and regulations adopted pursuant thereto:
- Walve any sovereign immunity defenses in a form and manner acceptable to the Attorney General or post a surety bond in a form and manner directed by the Attorney General, as required by Business & Professions Code section 22979(a)(4); and
- Attach a copy of the current tobacco importer's permit issued by the U.S. Alcohol and Tobacco Trade Bureau
 with any amendments,

Importer Information	19		e ^{ia}
Importer Name:	20		
Contact Name and Title:			
Mailing Address:			
Phone Number:		Fax Number:	
E-Mail Address:			
Federal Taxpayer ID Number:	W110***********************************		
Non-Participating Manufacturer Ide	ntification		
Importer declares that it is a United S you import into the United States. Co	tates importer for the follow	ing NPM. (Plea oreign NPM from	ase identify below the foreign NPM whose products m whom you import cigarettes or tobacco products.
Manufacturer Name:			
Mailing Address:			
,		***************************************	
Phone Number:		Fax Number:	
E-Mail Address:			

KAMALA D. HARRIS Attorney General

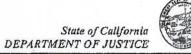




UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY JUG-TOB12 (Rev. 02/2011) PAGE 2 of 3

Importer's Resident Agent for Serv	ice of Process	
Resident Agent Name:		
NA 10 A L L		
Phone Number:		Fax Number:
E-Mail Address:		
Proof of Appointment: Attach notarize Form (JUS-TOB13).	ed Importer's Notice of Ap	ppointment of Registered Agent and Registered Agent
Importer's Declaration	3 4 N	
I certify that, based upon my persona and accurate, and that I am authorize organized, to bind the importer makin	d, under the laws of the	ormation contained in this declaration and any attachments are true state of California or the jurisdiction where the Importer resides or is
Pursuant to Revenue and Taxation C several liability with the above identifi	ode section 30165.1(b)(3 ed Non-Participating Mar	(f)(E) and (f)(4), I declare that the importer accepts strict, joint and aufacturer for:
(1) All escrow deposits due under He	alth and Safety Code sec	tion 104557 and implementing regulations,
(2) All penalties assessed in accordant the Health and Safety Code; and	nce with Article 3 (comme	encing with Section 104566) of Chapter 1 of Part 3 of Division 103 of
(3) Payment of all fees, costs, attorned 30166.1, including, but not limited to, the California tobacco directory.	ey's fees, penalties, and real refunds resulting from	efunds imposed or required by Revenue and Taxation Code section the removal of the manufacturer or any of its brand families from
In addition, I also declare that the imp	porter;	
section 22979) of the But Code, Section 30165.1 of 3. Has waived any sovereic	on of the California courts siness and Professions C of the Revenue and Taxat on immunity defenses in a	cess in Callfornia; is for the purpose of enforcement of Division 8.6 (commencing with code, Sections 104555 to 104557, inclusive, of the Health and Safety ion Code, and regulations adopted pursuant thereto; and a form and manner acceptable to the Attorney General or posted a Attorney General, as required by Business & Professions Code section
Executed this day of		, 20
		Signature of Authorized Officer or Agent for Importer
		Name (Please Print LegIbly)
	30.53	Title (Please Print Legibly)

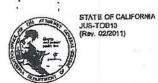
KAMALA D. HARRIS Attorney General



UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY JUS-TOB12 (Rev. 02/2011) PAGE 3 of 3

Notary:		
City/County of	, State of	
Subscribed and affirmed before me on this date:	Annual Control of the	
Signature:	Printed Name:	
[Notary Public]		
My commission expires:		
Send original fully executed Declaration, Including attachme	ents and supporting documents to:	

NPM Enforcement Coordinator Tobacco Litigation and Enforcement Section Office of the Attorney General P.O. Box 944255 Sacramento, CA 94244-2550



NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR IMPORTER (Rev. & Tax Code § 30165.1)

Please type or print in permanent blue lnk.
Sign, date, and return original to:
Office of the Attorney General of the State of California
Tobacco Litigation & Enforcement Section
P.O. Box 944255
Sacramento, CA 94244-2550

Sacramento, CA 94244-2	550		
The undersigned Importer ("Imp	orter"),		
Hereby appoints			£ -
as its registered agent. Said reg IMPORTER agrees to do the fol General") at least 30 calendar d satisfaction of the Attorney Gene existing agent appointment. The	istered agent is authorized to receive service owing: (1) provide notice to the Office of the ays prior to termination of the authority of the eral of the appointment of a new agent at least IMPORTER further agrees that if the agent y General of the termination within five (5) canew agent.	Attorney General of the State of Cal e registered agent; and (2) provide prost five (5) calendar days prior to the atterminates its agency appointment,	lifornia ("Attorney roof to the termination of the the IMPORTER
limited to any accompanying sta IMPORTER submitting this Noti manufacturer resides or is organ	all of the statements and information contain tements and attachments, are true and comp be of Appointment either under the laws of C lized. The fallure to file this form is a basis for IMPORTER has agreed to Joint and Several	plete and that I am a person authoriz alifornia or of the jurisdiction where t or removal from the Directory of the I	zed to bind the the
This Nation of Appointmen	t must be signed and dated in the pre	esence of a notary public.	
	sentative for IMPORTER:		
Authorized Representative (P	rint Name):		
Title:			
Principle Place of Business (physical address):		
STATE OF			
COUNTRY OF		8 J	
On	, before me, personally known to r	personally	satisfactory
evidence) to be the nerson who	se name is subscribed to the within instrume	ent and acknowledged to me that her	she executed the
same in his/her authorized capa	acity, and that by his/her signature on the ins	trument the person, or the entity upo	on behalf of which
the person acted, executed the	instrument.		
WITNESS my hand and official	seal.	<i>3</i>	
Signature		,	
My Commission expires:	,		
m, commonstronense.			



NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR IMPORTER (Rev. & Tax Code § 30165.1)

NAME AND ADDRESS OF CAL	IFORNIA STATE REGISTERED AGENT:	
Name:		
Street Address (Required-Must	be within the state of California):	
P.O. Box (Optional):		
City and State:		Zip Code:
Telephone:	Facsin	nile Number;
E-mail address:		
	ered Agent in the state of California for	
responsibility to receive Service		section 30165.1. I understand it will be my be forward mail to the IMPORTER; and to immediately ress of the Registered Agent.
This Notice of Appointm	ent must be signed and dated in	the presence of a notary public.
Signature:		Date:
Printed Name:		
STATE OF		
STATE OF		
COUNTRY OF		
OOUNTRY OF		
On	, before me,	personally appeared on me (or proved to me on the basis of satisfactory
evidence) to be the person who	se name is subscribed to the within instrum acity, and that by his/her signature on the in	nent and acknowledged to me that he/she executed the nstrument the person, or the entity upon behalf of which
WITNESS my hand and official	seal,	*
Signature		
My Commission expires:		*



CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER SURETY BOND

PAGE 1 of 3

STA	ATE OF	BOND NUMBER
COL	UNTY/CITY OF	
KNO	OW ALL PEOPLE BY THIS DOCUMENT	that we,
- 13. July - 1	1.5½	Importer for Non-U.S. Tobacco Product Manufacturer Principal)
	Address of Tobacco Product Manufactu Incipal, doing business at	or or Importer for Non-U.S. Tobacco Product Manufacturer Principal)
79tra	and addrage of Labones Draduct Manufe	cturer or Importer for Non-U.S. Tobacco Product Principal - no P.O. Boxes)
And		with or importer for work of the control of the con
Of	(Name of Bonding Company)	
O, _	(Street Aaddress of Bonding Compar	<i>n</i> .
and j	just sum of(Amount in Words)	California, are held and firmly bound unto the STATE OF CALIFORNIA, as Obligee, in the full THOUSAND DOLLARS AND ZERO (Amount in Words) CENTS, Chich payment of which we hereby bind ourselves, our heirs, administrators, executors, ent.
	cipal check all that apply:	
	WHEREAS, pursuant to California Red Directory, a newly qualified or "elevated "elevated risk" nonparticipating manu accordance with California Revenue a California, conditioned upon the perforall of its escrow deposit duties and obthe Health and Safety Code, for all performs of Division 103 of the Health and Safety attorney's fees, penalties, and refundation to limited to, all refunds resulting	venue and Taxation Code § section 30165.1(c)(4), to be listed on the California Tobacco and risk" nonparticipating manufacturer, or the United States Importer of a newly qualified or acturer that undertakes joint and several liability for the manufacturer's performance in and Taxation Code section 30165.1(c)(4)(A), must post a bond in favor of the State of mance by the nonparticipating manufacturer and, if applicable, its United States Importer, of igations under Article 3 (commencing with § 104555), of Chapter 1 of Part 3 of Division 103 of natites assessed in accordance with Article 3 (commencing with § 104555) of Chapter 1 of Part fety Code, and regulations adopted pursuant to these laws, for payment of all fees, costs, imposed or required under California Revenue and Taxation Code section 30165.1, including, from the removal of the manufacturer or any of its brand families from the directory, and or distribution of cigarettes and tobacco products in this state during the year in which the ending calendar year.
	its importer, as pPrincipal, shall faithfu of Chapter 1 of Part 3 of Division 103	this obligation is such that if the above-named nonparticipating manufacturer and, if applicable, ily and truly fulfill all of its duties and obligations under Article 3 (commencing with § 104555) of the Health and Safety Code, and regulations adopted pursuant to these laws, and California 30165.1, then this obligation shall be void, otherwise it shall remain in full force and effect.
	a license to engage in the sale of clga apply to any enforcement action brown and Professions Code, sections 1045 30001) of Division 2 of the Revenue a of the State of California, conditioned this division, sections 104555 to 1045	siness and Professions Code section 22979(a)(4), to be eligible for obtaining and maintaining rettes, a manufacturer or importer, in lieu of walving any sovereign immunity defense that may the by the Attorney General or the Board of Equalization to enforce Division 8.6 of the Business to 104557, inclusive, of the Health and Safety Code, or Part 13 (commencing with section and Taxation Code, and regulations adopted pursuant to these laws, must post a bond in favor upon the performance by the manufacturer or importer of all its duties and obligations under 17, inclusive, of the Health and Safety Code, Part 13 (commencing with section 30001) of an Code, and regulations adopted pursuant to these laws.
	Principal, shall faithfully and truly fulfil sections 104555 to 104557, inclusive,	this obligation is such that if the above named manufacturer and, if applicable, its importer, as all of its duties and obligations under division 8.6 of the Business and Professions Code, of the Health and Safety Code, Part 13 (commencing with section 30001) of Division 2 of the lations adopted pursuant to these laws, then this obligation shall be vold, otherwise it shall

STATE OF CALIFORNIA JUS-T0814 (Orig-02/2014; Rev. 10/2011)

Notary Public

Approved by: Attorney General or designee

CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER SURETY BOND

DEPARTMENT OF JUSTICE
PAGE 2 of 3

	WHEREAS, pursuant to Californ Tobecco Directory, a manufactu delivery sales must provide "rea Regulations, Title 11, section 99 state law, including, but not limit	rer or importer as defin sonable assurances," y 39,27(a), that the deliver	ed in section 30019 of the which includes voluntarily	Revenue and Taxation Code posting a bond pursuant to Ca	that engages in
	(i) The Prevent All Cigarette Tra (ii) The Jenkins Act (Chapter 10 (iii) The requirements of Revent (iv) All stamping, marking, and lany other information or indicial (v) All other state laws generally in California Code of Regulation	A (commencing with se be and Taxation Code s abeling requirements, in requirements imposed in applicable to the sale in	ction 375) of Title 15 of the ection 30101.7: actualing, but not limited to by federal law; and and distribution of tobacca	ne United States Code); a, Revenue and Taxation Code	
	NOW. THEREFORE, the condit Principal, shall faithfully and full (c)(2)(E) and California Code of in full force and effect.	y fulfill all of its duties a	nd obligations under Calif	ornia Revenue and Taxation (Code section 30165,1
PROV	IDED, HOWEVER, this bond is	ssued subject to the fol	lowing express conditions	E.	
	s bond is executed by the Princip anditions thereof.	pal to comply with the at	pove-described provisions	s, and said bond shall be subje	ect to all of the terms
claims 3. This of the	aggregate accumulated liability which may accrue during the test bond may be cancelled by the scode of Civit Procedure. Sound shall become effective on A.M., Pacific Time, and continue	rm thereof. Surety in accordance w	ith Article 13 (commencing	g with section 996,310), Char	oter 2, Title 14, Part 2
registe Califor effecti	k A.M., Pacific Time, and continuered mall to the Tobacco Litigation, and 94244-2550, provided such we date of the said withdrawal, a bacco Litigation and Enforcement	on and Enforcement Se withdrawal shall not rel and further provided that	ction, Office of the Attorne ease said Surety from an said 60 days shall begin	ey General, P.O. Box 944255, y llability existing hereunder a	Sacramento, t the time of the
penalt	e particularly, all obligations exisies, costs of investigation and at ed at the time of the withdrawal,	torneys' fees, shall conf	inue to be protected by the	als bond, even though no caus	se of action has
Signe	d, sealed and dated this	day of	, 20 _		
Princi	pal Surety	(SEAL)	Surety		(SEAL)
1 111191			AMIST.		
Ву		*	Ву		•
		C.		EL CONCURSION	
	d and acknowledged by Surety's			before me	
	day of	, 2	0		
My Co	ommission expires:			- 11	



CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER SURETY BOND

When completed, this bond should be mailed to the Tobacco Litigation and Enforcement Section, Office of the Attorney General, P.O. Box 944255, Sacramento, California 94244-2550.

I. INFORMATION FOR THE PREPARATION AND EXECUTION OF THIS BOND

- A. The legal name of pPrincipal on the bond should be fully and correctly stated and should precisely agree with the name of applicant on its local business license or articles of incorporation (Agny material variation may delay acceptance of bond).
- B. The name in which business is conducted should follow the name or names of the pPrincipal where the applicant does business under a fictitious name.

Examples:

Individual operating in own name: "Henry Smith"

Individual owner operating in another name: "Henry Smith d/b/a/ City Extended Contract Provider"

Partners operating in another name: "John Doe, Richard, Doe, and Mary Doe d/b/a Contract Provider"

Corporation operating in own name: "Chase Company (a corporation)"

Corporation operating in another name: "John Doe Enterprises, Inc. d/b/a Superior Contract Provider"

II. EXECUTION BY PRINCIPAL

If the pPrincipal of this bond is:

- A. An individual: This bond must be signed by the pPrincipal.
- B. A partnership: This bond must be executed in the name of the partnership, and must be signed by at least one of the partners.
- C. A corporation: This bond must be executed in the name of the corporation, and signed by its President or Vice President, with an impression of corporate seal affixed, and attested to by the Secretary or Assistant Secretary of the corporation.

III. EXECUTION BY SURETY

- A. This bond must be executed by a properly authorized person, whose title must be shown, with an impression of the corporate seal of the Surety affixed; and;
- B. Attach an original or certified copy of Power-of-Attorney authorizing said execution.

STATE OF CALIFORNIA JUS-TOB15 (Orig. 02/2011)

CIGARETTE BRAND STYLE AUTHENTICATION INFORMATION

OPMSPM	NPM	NOMBERO	r STILES.	DATE	
Completing this Form:			·	Position in	Company:
(as listed on California	Directory): CIGAR	RETTES AND R	OLL-YOUR-O	WN	
	Size	Pack Content	Pack Type (Soft, Box)	Pack UPC	Carton UPC
	+		-		
	-			1	
		1900 (1976)			
1					
				-	
	(as listed on California l	(as listed on California Directory): CIGAR Size (Regular, King, 100's, etc.)	Completing this Form: (as listed on California Directory): CIGARETTES AND R Size (Regular, King, 100's, etc.) Pack Content (20, 25)	(as listed on California Directory): CIGARETTES AND ROLL-YOUR-ON Size (Regular, King, 100's, etc.) Pack Content (20, 25) (Soft, Box)	Completing this Form: (as listed on California Directory): CIGARETTES AND ROLL-YOUR-OWN Size (Regular, King, 100's, etc.) Pack Content (Soft, Box) Pack UPC (Soft, Box)

STATEMENT OF MAILING 15-DAY NOTICE (Section 44 of Title 1 of the California Code of Regulations)

On January 5, 2011, the Department of Justice mailed the modified text of the regulations along with a notice of the public comment period to those persons specified in subsections (a)(1) through (4) of Section 44 of Title 1 of the California Code of Regulations. The public comment period for the modified text was from January 5, 2012 through January 20, 2012

Dated: 2/28/2012

ERIN W. ROSENBERG Deputy Attorney General

STATEMENT REGARDING WRITTEN COMMENTS FOR NOTICE OF MODIFICATIONS (15-Day Notice)

On January 5, 2012, the Notice of Modifications to Text of Proposed Regulations and Accompanying Forms (15-Day Notice) was sent to all interested parties and published on the Office of the Attorney General's California Tobacco Directory website, available at http://oag.ca.gov/tobacco/directory/regulations. The Department of Justice did not receive any public comments during the 15-day notice period, which closed on January 20, 2012.

Dated: 1/23/2012

ERIN W. ROSENBERG

Deputy Attorney General

STATE OF CALIFORNIA — DEPARTMENT OF FINANCE

ECONOMIC AND FISCAL IMPACT STATEMENT

(REGULATIONS AND ORDERS)

STD. 399 (REV. 12/2008)

See SAM Section 6601 - 6616 for Instructions and Code Citations

RTMENT NAME	CONTACT PERSON	TELEPHONE NUMBER
California Department of Justice	Erica Goerzen	(916) 322-0908
DESCRIPTIVE TITLE FROM NOTICE REGISTER OR FORM Implementing regulations needed by the	NOTICE FILE NUMBER	
Implementing regulations needed by the		Z
	ECONOMIC IMPACT STAT	EMENT
A. ESTIMATED PRIVATE SECTOR COST IM	PACTS (Include calculations and assumptions in t	the rulemaking record.)
1. Check the appropriate box(es) below to indi	cate whether this regulation:	
a. Impacts businesses and/or em	ployees e. In	nposes reporting requirements
b. Impacts small businesses	f. In	nposes prescriptive instead of performance
c. Impacts jobs or occupations	g. In	npacts individuals
d. Impacts California competitiver		one of the above (Explain below. Complete the iscal Impact Statement as appropriate.)
h. (cont.) Negligible, if any,	fiscal impact.	
(If any box in Items 1 a through g is	checked, complete this Economic Impact Statemen	nt.)
2. Enter the total number of businesses impact	ted: Describe the types of bus	sinesses (Include nonprofits.):
	я	
Enter the number or percentage of total bus	sinesses impacted that are small businesses:	
3 Enter the number of businesses that will be	created: eliminate	ed:
⊏xplain:		
4. Indicate the geographic extent of impacts:	Statewide Local or regional (List	areas.):
E Fotos the pumber of laborated	or aliminated: Describe the types of job	or accumptions imposted:
5. Enter the number of jobs created:	or eliminated: Describe the types of job	ss or occupations impacted.
6. Will the regulation affect the ability of Califo	rnia businesses to compete with other states by m	naking it more costly to produce goods or services here?
Yes No If ye	s, explain briefly:	
B. ESTIMATED COSTS (Include calculations	and assumptions in the rulemaking record.)	
	t businesses and individuals may incur to comply	with this regulation over its lifetime?
		The second of th
a. Initial costs for a small business: \$		
b. Initial costs for a typical business: \$		100-2-20
c. Initial costs for an individual: \$	Annual ongoing costs: \$	Years:
d. Describe other economic costs that may	occur:	

ECONOMIC AND FISCAL IMPACT STATEMENT cont. (STD. 399, Rev. 12/2008)

If multiple industries are impacted, er	nter the share of total costs for each	industry:	
		a typical business may incur to comply with these requirements. (Include	
costs to do programming, record kee	eping, reporting, and other paperwork	rk, whether or not the paperwork must be submitted.): \$	
Will this regulation directly impact ho	ousing costs? Yes	No If yes, enter the annual dollar cost per housing unit:	and the
number of units:			ă.
5. Are there comparable Federal regula	ations? Yes No	Explain the need for State regulation given the existence or absence of I	Federal
regulations:			
Enter any additional costs to busines	sses and/or individuals that may be o	due to State - Federal differences: \$	
C. ESTIMATED BENEFITS (Estimation	of the dollar value of benefits is not	specifically required by rulemaking law, but encouraged.)	
Briefly summarize the benefits that m	nay result from this regulation and wh	ho will benefit:	
3. What are the total statewide benefits D. ALTERNATIVES TO THE REGULATION CONTROL TO THE REGUL	TION (Include calculations and assubut encouraged.)		its is not
2. Summarize the total statewide costs	and benefits from this regulation and	d each alternative considered:	
Regulation:	Benefit; \$		
Alternative 1:	Benefit: \$		
	Benefit: \$	Cost: \$	
Alternative 2:	-		
	-	n of estimated costs and benefits for this regulation or alternatives:	
3. Briefly discuss any quantification issu	ues that are relevant to a comparisor		s or
Briefly discuss any quantification issu Rulemaking law requires agencies	ues that are relevant to a comparison to consider performance standards a	n of estimated costs and benefits for this regulation or alternatives:	s or
3. Briefly discuss any quantification issued. 4. Rulemaking law requires agencies equipment, or prescribes specific actions.	ues that are relevant to a comparison to consider performance standards a	n of estimated costs and benefits for this regulation or alternatives: as an alternative, if a regulation mandates the use of specific technologie nce standards considered to lower compliance costs?	

ECONOMIC AND FISCAL IMPACT STATEMENT cont. (STD. 399, Rev. 12/2008)

1. Will the	e estimated costs of this regulation to 0	California business enterprises excee	d \$10 million ? Yes	No (If No, skip the rest of this section.)
. riefly	describe each equally as an effective	alternative, or combination of alterna	tives, for which a cost-effectiven	ess analysis was performed:
Altern	ative 1:			
Altern	ative 2:			
3. For the	regulation, and each alternative just of	described, enter the estimated total or	ost and overall cost-effectivenes	s ratio:
Regul	ation: \$		Cost-effectiveness ratio: \$	
Altern	ative 1: \$		Cost-effectiveness ratio: \$	
Altern	ative 2: \$		Cost-effectiveness ratio: \$	
<u> </u>		FISCAL IMPACT	STATEMENT	
	L EFFECT ON LOCAL GOVERNMEN two subsequent Fiscal Years.)	T (Indicate appropriate boxes1 throu	gh 6 and attach calculations and	d assumptions of fiscal impact for the current
2 - 2 - 2	Iditional expenditures of approximately action 6 of Article XIII B of the California			
	a. is provided in	, Budget Act of	or Chapter	, Statutes of
	b. will be requested in the	Governo	r's Budget for appropriation in B	udget Act of
	Iditional expenditures of approximately action 6 of Article XIII B of the California. a. implements the Federal manda. b. implements the court mandate a	a Constitution and Sections 17500 et		
	court in the case of		vs.	
	c. implements a mandate of the pelection;	people of this State expressed in their	approval of Proposition No	at the(DATE)
_	_			
_	d. is issued only in response to a	specific request from the		is/are the only local entity(s) affected;
	e. will be fully financed from the	(FE	ES. REVENUE, ETC.)	authorized by Section
			,	Code;
	_	fected unit of local government which		
	g. creates, eliminates, or changes	s the penalty for a new crime or infrac	tion contained in	•
٦. s	avings of approximately \$	annually.		
√4. N	lo additional costs or savings because	this regulation makes only technical,	non-substantive or clarifying ch	anges to current law regulations.

ECONOMIC AND FISCAL IMPACT STATEMENT cont. (STD. 399, Rev. 12/2008)

5. No fiscal impact exists because this regulation does not affect any local entity or program.	
J. Other.	
B. FISCAL EFFECT ON STATE GOVERNMENT (Indicate appropriate boxes 1 through 4 and attach calculus year and two subsequent Fiscal Years.)	ulations and assumptions of fiscal impact for the current
1 . Additional expenditures of approximately \$ in the current State Fiscal Year.	It is anticipated that State agencies will:
a. be able to absorb these additional costs within their existing budgets and resources.	
b. request an increase in the currently authorized budget level for thefis	scal year.
2. Savings of approximately \$ in the current State Fiscal Year.	
3. No fiscal impact exists because this regulation does not affect any State agency or program.	
4. Other.	
C. FISCAL EFFECT ON FEDERAL FUNDING OF STATE PROGRAMS (Indicate appropriate boxes1 throu impact for the current year and two subsequent Fiscal Years.)	ugh 4 and attach calculations and assumptions of fiscal
1 . Additional expenditures of approximately \$ in the current State Fiscal Year	ar.
2. Savings of of approximately \$ in the current State Fiscal Year.	
3. No fiscal impact exists because this regulation does not affect any federally funded State agency or	r program.
4. Other.	
:AGOFFICER SIGNATURES THE	3-9-11
AGENCY SECRETARY 1 APPROVAL/CONCURRENCE	3/18/11
DEPARTMENT OF FINANCE APPROVAL/CONCURRENCE	DATE /

- The signature attests that the agency has completed the STD.399 according to the instructions in SAM sections 6601-6616, and understands the
 impacts of the proposed rulemaking. State boards, offices, or department not under an Agency Secretary must have the form signed by the highest
 ranking official in the organization.
- 2. Finance approval and signature is required when SAM sections 6601-6616 require completion of Fiscal Impact Statement in the STD.399.

UPDATED INFORMATIVE DIGEST

Pursuant to Government Code sections 11347.3, subdivision (b)(2), and 11346.9, subdivision (b), no changes were made to the underlying applicable laws or to the effect of the regulations since the Notice of Proposed Action was published on November 18, 2011.

DEPARTMENT OF JUSTICE REGULATIONS TO IMPLEMENT BUSINESS AND PROFESSIONS CODE SECTION 22979, HEALTH AND SAFETY CODE SECTIONS 104555-104557, AND REVENUE AND TAXATION CODE SECTION 30165.1

FINAL STATEMENT OF REASONS

(UPDATE OF INITIAL STATEMENT OF REASONS)

Pursuant to section 11346.9 of the Government Code, the Department of Justice ("Department") provides this final statement of reasons for regulations implementing certain enhancements and clean-up made to Revenue and Taxation Code section 30165.1, Business and Professions Code section 22979, and Health and Safety Code sections 104555-104557, pursuant to the enactment of AB 2496 (Stats. 2010, ch. 265, effective January 1, 2011).

AB 2496 (Stats. 2010, ch. 265) enhances and cleans up the reserve fund statute and the tobacco directory law to provide additional enforcement tools to the state of California by, among other things, requiring manufacturers and importers to consent to the jurisdiction of the California courts for the purpose of enforcement of the reserve fund statute and the tobacco directory law. AB 2496 also provides that all manufacturers and importers shall obtain and maintain a license to engage in the sale of cigarettes in California, and that manufacturers must be licensed in order to be listed on the California Tobacco Directory.

AB 2496 amended section 22979 of the Business and Professions Code to provide that to be eligible for obtaining and maintaining a license, manufacturers and importers must waive any sovereign immunity defense that may apply to any enforcement of the licensing act, the reserve fund statute, and the tobacco directory law. In lieu of waiving sovereign immunity, a manufacturer or importer may post a surety bond. Section 22979, as amended, provides that waivers of sovereign immunity and surety bonds must be in a form and manner acceptable to the Attorney General.

The Legislature determined in enacting AB 2496 that "it is the policy of the state to require that cigarettes and tobacco products be sold at prices that reflect the payment of all state taxes, fees, payments, and deposits required by law on sales of cigarettes and tobacco products in this state in order to prevent the public health hazard posed by cheap cigarettes and tobacco products, especially to our youth." The regulations are necessary to effectuate these public health purposes. The regulations are also necessary because they establish the form and manner for compliance with the requirements of AB 2496. The Department cannot require manufacturers on, or applying to be on, the California Tobacco Directory to fill-out and submit the required forms unless these regulations are implemented.

SECTION BY SECTION EXPLANATION

<u>Sections 999.10, 999.11, 999.14, 999.19, 999.20, 999.21 and 999.22</u> were added to this action solely for the purpose of updating the date of revision and/or title of the incorporation by reference forms contained therein.

Section 999.16, which lists required documentation as part of the certification process for listing on the California Tobacco Directory, was updated to provide that every manufacturer waive sovereign immunity as set forth in Section 999.24 pursuant to Business and Professions Code section 22979, subdivision (a)(4), provide reasonable assurance of compliance with specified state and federal law documents if the manufacturer or any of its importers engages in delivery sales as set forth in Section 999.27 pursuant to Revenue and Taxation Code section 30165.1, subdivision (c)(2)(E), and complete a Cigarette Brand Styles Authentication form as set forth in Section 999.29 pursuant to Revenue and Taxation Code section 30165.1, subdivision (g)(4). Section 999.16 was also updated to provide that every importer for a non-participating manufacturer located outside the United States must accept joint and several liability with the non-participating manufacturer, appoint a resident agent for service of process in California pursuant to Revenue and Taxation Code section 30165.1, subdivisions (b)(3)(E) and (f), and obtain and maintain a license to engage in the sale of cigarettes pursuant to Business and Professions Code section 22970 et seq. In addition, this section was updated pursuant to provide that a non-participating manufacturer may be required to post a surety bond as specified in Section 999.26 pursuant to Business and Professions Code section 22979, subdivision (a)(4) and Revenue and Taxation Code section 30165.1, subdivisions (c)(2)(E) and (c)(4)(B), and provide reasonable assurances as specified in Section 999.28 pursuant to Revenue and Taxation Code section 30165.1, subdivision (c)(2)(C). Additional non-substantive edits were made to this section solely for the purpose of updating the title and date of revision of the additional incorporation by reference forms contained therein.

Section 999.17, which lists the conditions under which a tobacco product manufacturer must provide supplemental certifications to the Department, is amended to require manufacturers to submit a supplemental certification when documents submitted along with a previously submitted certification are no longer accurate and complete pursuant to Revenue and Taxation Code section 30165.1, subdivision (b)(1). Additional non-substantive edits were made to this section solely for the purpose of updating the date of revision of the incorporation by reference forms contained therein.

Section 999.24 establishes the form and manner for manufacturers and importers to waive sovereign immunity and consent to the jurisdiction of the California courts for purposes of licensure by the Board of Equalization, as required by subdivision (a)(4) of section 22979 of the Business and Professions Code. The form and manner of waiver of sovereign immunity, as set forth in the incorporation by reference forms contained therein, were established after review of California and federal statutes and case law regarding the scope of foreign government and tribal sovereign immunity, including the Foreign Sovereign Immunities Act, 28 U.S.C. sections 1602 et seq., and *Dole Food Company v. Patrickson*, 538 U.S. 468 (2003). The Attorney General determined that three sovereign immunity forms, incorporated therein by reference, were reasonable and necessary to accommodate the unique scope of tribal sovereign immunity,

foreign government sovereign immunity, and any other form of sovereign immunity. This section was also established pursuant to Revenue and Taxation Code section 30165.1, subdivision (g)(4), to require manufacturers or importers to complete a Cigarette Brand Styles Authentication form as set forth in Section 999.29.

Section 999.25 establishes the forms and manner for complying with subdivision (b)(3)(E) of section 30165.1 of the Revenue and Taxation Code, as amended by AB 2496, as a condition for listing on the California Tobacco Directory. The statute requires that every non-participating manufacturer located outside the United States provide a declaration in the form prescribed by the Attorney General from each of its importers into the United States of any of its brand families to be sold in California, that the importer accepts joint and several liability with the nonparticipating manufacturer for all required escrow deposits due in accordance with the reserve fund statute, and for payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required under the tobacco directory law, including but not limited to all refunds resulting from the removal of the manufacturer or any of its brand families from the Directory. The importer must also appoint an agent for the service of process in California in accordance with subdivision (f) of section 30165.1 of the Revenue and Taxation Code. In addition, pursuant to Revenue and Taxation Code section 30165.1, subdivision (b)(3)(E), the non-participating manufacturer must affirm that it has caused every importer that will sell its tobacco products in this State to obtain and maintain a license as an importer pursuant to the licensing act. The forms incorporated by reference therein establish the form and manner for complying with subdivision (b)(3)(E) of section 30165.1 of the Revenue and Taxation Code.

Section 999.26, in addition to establishing the form and manner for manufacturers and importers to post a surety bond in lieu of waiving sovereign immunity pursuant to section 22979, subdivision (a)(4), of the Business and Professions Code, provides the form and manner by which newly qualified and elevated risk non-participating manufacturers must post a bond pursuant to section 30165.1, subdivision (c)(4), of the Revenue and Taxation Code, and provides the form and manner by which tobacco product manufacturers engaging in delivery sales may post a bond as a form of reasonable assurances pursuant to section 30165.1, subdivision (c)(2)(E), of the Revenue and Taxation Code. This section also describes when a non-participating manufacturer may be deemed to pose an elevated risk of non-compliance pursuant to section 30165.1, subdivision (c)(4)(A), of the Revenue and Taxation Code. This section incorporates by reference the surety bond form approved by the Attorney General, established in accordance with section 22979, subdivision (a)(4), of the Business and Professions Code and section 30165.1, subdivisions (c)(2)(E) and (c)(4) of the Revenue and Taxation Code, and upon a review of California surety bond requirements.

<u>Section 999.27</u> establishes the forms and manner for manufacturers and importers that engage in delivery sales to provide reasonable assurances to the Attorney General of compliance with all the federal and state laws governing delivery sellers, as required by subdivision (c)(2)(E) of section 30165.1 of the Revenue and Taxation Code, as amended by AB 2496.

Section 999.28 establishes the forms and manner for non-participating manufacturers to provide reasonable assurances of compliance with the tobacco directory law, new section 30165.2 of the

Revenue and Taxation Code, and the reserve fund law, as required by subdivision (c)(2)(C) of section 30165.1 of the Revenue and Taxation Code, as amended by AB 2496.

Section 999.29 establishes the forms and manner for tobacco product manufacturers to complete and submit a Cigarette Brand Styles Authentication form, incorporated therein by reference, as a condition for listing on the California Tobacco Directory, as authorized by subdivision (g)(4) of section 30165.1 of the Revenue and Taxation Code. The Attorney General determined that a Cigarette Brand Styles Authentication form listing the tobacco product brand family style name, size, pack content, pack type, pack UPC, and carton UPC information was reasonable and appropriate and would provide a consolidated source of information contained in the packaging and labeling samples required under subdivision (g)(4) of section 30165.1 of the Revenue and Taxation Code.

STATEMENT REGARDING INCORPORATION BY REFERENCE DOCUMENTS

Pursuant to section 20 of Title 1 of the California Code of Regulations ("CCR"), publication of the forms incorporated by reference into the CCR would be cumbersome because there are fifteen different forms pertaining to the relevant regulations, some of which are several pages in length, and would take up too much space. These forms are readily available to the public on the Attorney General's website at http://oag.ca.gov/tobacco/directory/forms.

UPDATE ON INFORMATION CONTAINED IN INITIAL STATEMENT OF REASONS

The Initial Statement of Reasons identified any and all information data on which the Agency is relying in proposing the adoption of the above-described regulations. No new information was relied upon.

DETERMINATION REGARDING MANDATE ON SCHOOL DISTRICTS

The Attorney General has determined that the adoption of these regulations does not impose a mandate on local agencies or school districts.

STATEMENT REGARDING PUBLIC COMMENTS DURING 45-DAY NOTICE AND 15-DAY NOTICE

No written public comments were received by the Attorney General's Office during the time specified in the Notice of Proposed Action (45-Day Notice) or Post-Notice Modifications to Text and Accompanying Forms (15-Day Notice). The Attorney General's Office did not receive any objections, recommendations, or proposed alternatives.

DETERMINATION REGARDING REASONABLE ALTERNATIVES

The Attorney General has determined that there is no reasonable alternative to adopting these regulations, and they are the least burdensome and most fair and equitable way to implement the provisions of Business and Professions Code section 22979, Health and Safety Code sections 104555 to 104557, and Revenue and Taxation Code section 30165.1. Requiring by formal rule that standardized forms and procedures must be used will ensure that all manufacturers,

importers, wholesalers, distributors, retailers, delivery sellers and others covered by the regulations are provided uniform and clear guidance for successful compliance with the law.

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